Preserve

App. F. IX-4

File No. 67-26

Previous References

Serial Nos. 8 — 12

Later References
L.B. 176 10-C.S. 1, 10, 11,
L.B. 321-29-1
L-B 162-29-142
L.B. 168 30-142
L.B. 168-30 (586)

General and Revenue Secretariat.

L. 142-31 (1, 2, 6, 9-11)
L.B. 105-32 Sh 1 & 2
L.B. 47-37-Sh 1, 2
Jaunpur 109-40-1-4.

Serial Nos. Nine

Part B for October 1929

SUB-JECT

Administration of Local Cess in Jaunpur and Zelandur Jahgirs

To
The D.C.s of Jaunpur & Kheri
" Pdrs of — do —
" Comptroller Mis Fin Dept
" Dir of public Instn
" Senior Surgeon
" Supdt Agr. Survey
" Asst Comm
" Agents to the Jahgirdars of Zelandur & Jaunpur

No. L. 1564-74/KB 67-26-11 dy 20-9-29

Raises orders transferring the ——— to the respective with effect from 1st Jan 1930 & directs the levy of Cess & A in the Zelandur Jahgir and not Cess in Jaunpur Jahgir.

General and Revenue
Secretariat

File No.

of 192

Serial No.

confirmation of the [illegible] of appointments of Surgeons from [illegible] Indian Medical Service and Sub Assts

Before communicating the order o the omptroller I would suggest that the question as to whether the extra cost devolving on Government will be met during the current year by reappropriation of sanctioned grants had better be settled

Itd. B.S.

31-8-29

3. This file may now be closed. Fresh files may be opened and official references made. The file has become too bulky and requires careful recording.

4. A draft is put up. The main file has been recorded separately.

Itd. R.R.R.
24-9-29

Itd. K.S.
6-9-29

Genl. Secy.

GENERAL AND REVENUE SECRETARIAT

Council Matter.

SUBJECT

(clause XII of the schedule

Question of relieving the Jaghirdars of Velandur and Sringeri of the levy and administration of local cesses in the respective Jaghir areas and entrusting the work to the Government Departments.

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order

Chief Secretary to Government.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT

(clause XII of the schedule)

Re: Levy of Education and Railway Cesses in the Jahagirs of Yelandur and Sringeri.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order

Chief Secretary to Government.

Subject:-

Levy of Education and Railway Cesses in the Jahagirs of Yelandur and Sringeri.

1. At present, Local Cess is being levied on all the taluks in the State under the terms of Survey Guarantee and the Notifications of the Chief Commissioner No. 105 dated 10th June 1871 and No. 43 dated 24th November 1879 under which the local cess has been ordered to be levied in substitution of Plough Tax and other cesses to be devoted to the construction and repair of roads, to educational purposes and to such other local objects as may be deemed necessary. The items of revenue on which this Cess is to be levied are specified in the margin.

2. In the case of the Yelandur and Sringeri Jahagirs, they have been permitted to retain the control and th power of disposal of the local levied in their Jahagirs subject to general instructions of the Deputy Commissioners of Districts, to whom accounts should be submitted --- periodically. The rate of cess was to be precisely the same as that levied in the District generally and the allottment of the amount for

purposes was to be under the same proportion as that prevailing elsewhere. Local Cess is being levied in the Yelandur and Sringeri Jahagirs and the collections are utilised for the purpose above mentioned. (Vide Chief Commissioner's letter No.6378 Rev. 69 dated 11th February 1873.)

3. The Education and Railway Cesses are levied under the provisions of the Mysore Local Boards and Village Panchayets Regulation and of the new District Boards Regulation and these cesses are levied by the District Board on all items of the Revenue on which Local -- Cess is levied.

4. The Deputy Commissioner, Mysore, states that the District Board of Mysore has been levying a Railway Cess of 3 nies per rupee on all items of Revenue towards the cost of constructing Railway lines in the District. But this Cess is not levied in the Yelandur Jahagir, as the Jahagir is not within the jurisdiction of the District Board. In connection with the constitution of the District Board under the new Regulation, the Yelandur Jahagir has been formed into a general constituency and has been given the power to return a member to the District Board The District Board of Mysore therefore.

at their meeting held on the 2nd Octobe 1926, resolved that Local Railway and Education Cesses may be recovered from the Yelandur Jahagir and handed over to them as in other taluks.

5. In the Sringeri Jahagir, Railway Cess is recovered on excise revenue and the Agent is said to have virtually admitted the right of the State to the amount thus collected. Some -- amount on this account is also said to have been paid to Government. Education Cess is said to be collected in this Jahagir on Excise Revenue, the amount being kept in deposit pending the settlement of the question of the liabilities of the Jahagirdar to pay the Cess.

The Yelandur Jahagir spends a sum of Rs. 3004/- per annum as contribution of the management towards the expenditure of the State-aided Middle and Primary Schools, whereas the Sringeri Jahagir pays no such contribution for education. There are only three --- schools in all in the Yelandur Jahagir run by the Jahagirdar.

6. Both the Jahgirdars of the Yelandur and Sringeri were consulted in the matter and they are opposed to the levy of any new taxes in the Jahagirs.

7. The Law Secretary, who was consulted in the matter is of opinion that Education and Railway Cesses may be levied by Government in the Jahagirs.

8. Raja Dharmapravina Dewan Bahadur Mr. K.S. Chandrasekhara Iyer has given his opinion as follows:-

" It may be taken, then, that the proceeds of the new cesses (Education and Railway Cesses) will be applied in ways, directly beneficial to the people of the two taluks; and hence there -- seems to be sufficient justification for the extension of the cesses to the Taluks. The Cesses though they may be presumably collected by the Jahagir Authorities will be paid by the inhabitants and so Jahagirdars will have no cause for complaint."

9. The Second Member of Council says that these are special levies for --- improving Education and communications within the District and the people of Jahagirs can neither be denied these benefits, nor allowed to have them without paying for them. He is also of opinion that the Cesses may be levied in the Jahagirs.

10. Under the orders of the Dewan, the Agent of the Sringeri Jahagir, who was further consulted in the matter. is of opinion that instead of levying

Education Cess as such, an equivalent contribution may be recovered from the Jahagir. He does not consider that the Railway Cess is necessary.

The matter is for consideration in Council.

Points for Orders.

(1) Levy of Education and Railway Cesses in both the Jahagirs

(2) On what basis the Cesses is to be levied i.e., whether on the recorded value of the Jahagir as is done in the case of other Inam lands or in what other way ?

(3) The Jahagirdars to be empowered to recover the cesses from their tenants on the assessment &c , which they pay, and credit to Government, the amount calculated on the recorded --- value.

(4) As regards Local Cess, whether the Jahagirdars may be permitted to retain control, as at present, or whether they should hand it over to the District Boards, as suggested by the Mysore District Board.

Number and date of letter and contents

1. From the President, District Board, Mysore No.C.591 dated 9th September 1926 requests sanction of the Government for the levy of Railway and Educatio.. Cesses in the Yelandur Taluk.

2. From the President, District Board, Mysore, No.C.591 dated 11th October 1926 requests sanction of Government to the resolution of the District Board in the matter of crediting cesses realised in the Yelandur Jaghir to the District Board.

3. To the Superintendent, Revenue Survey and Settlement in Mysore No.R.10 dated 14th October 1926 enquires whether the Sringeri and Yelandur Taluks have been surveyed and settled &c.,

4. From the Deputy Commissioner, Mysore District No.Cl.1150 dated 1st October 1926, states that local cess from the Yelandur Jaghir is not being credited to the District Board.

5. From the Superintendent, Revenue Survey No.116 dated 26th November 1926 states that Survey and Settlement have been introduced into the said Jaghir etc.,

6. To the Deputy Commissioners of Mysore and Kadur Districts, No.R.3481 -2 dated 13th December 1926, enquires whether the ryots in the Yelandur and Sringeri Jaghirs are paying Railway and Education Cesses to the Inamdar.

7. From the Deputy Commissioner, Mysor No.Cl.1936 dated 6th January 1927 states that the Ryots are paying only Local and Irrigation cesses but not Railway and Education cesses.

8. From the Deputy Commissioner, Kadur District No.A.1.3054/26 dated 8th January 1927 regarding the payment of cesses by the Jaghirdars of Sringeri.

9. From the Deputy Commissioner, Kadur District, No.F.3022 dated 17th February 1927 regarding the recovery of arrears of cesses from the Sringeri Jaghir.

10. From the Agent, Sringeri Jaghir, D.C.letter No.1803 dated 7th November 1926 regarding certain rights and privileges of Sringeri Mutt.

11. To the Agent, Sringeri Mutt, No.102 dated 16th July 1927 stating that no assurance can be conveyed that the Taluk of

of Sringeri will be exempted from taxes of the kind referred to in his letter.

12 From the Inspector General of Education, No.H.C.175 dated 25th August 1926 regarding the expenditure incurred on Education in the two Jaghir schools in Yelandur and Sringeri.

13. To the Deputy Commissioner, Mysore District, No.11489 dated 27th June 1927 calling for his opinion regarding the levy of education cess in the Yelandur Jaghir.

14. From the President, District Board, Mysore No.591 dated 13th July 1927 furnishing his opinion in the matter of levying of Education and Railway cesses.in the Yenaldur Taluk.

15. From the Inspector General of Education No.C.4.114 dated 21st July 1927 giving his opinion in the matter of levying Education Cess in the Yelandur Jaghir.

16. From Dewan Bahadur Rajadharmapravina K.S.Chandrasekhara Aiyar dated27th October 1927. Note regarding the question of levy of Education and Railway Cesses in the Yelandur and Sringeri Jaghir areas.

17. To the Jaghirdar, Yelandur, No.L.3344 dated 7th December 1927 calling for his views in the matter of levy of Education and Railway Cesses in the Yelandur Jaghir.

18. From the Agent to the Jaghirdar of Yelandur No.96 dated 22nd December 1927 forwarding a memo of representation in regard to the levy of Education and Railway Cesses.

General and Revenue Secretariat. | File No. | of 192

Serial No.

Letter no C·591 Lb dt 9th Sept. 1927 from the President Dt Bd Mysore requesting Sanction of Govt for the levy of Rg and Education cesses in the Belandur Tk

Letter no C 591 dt 11th Oct 1927 from the President Dt Bd Mysore requesting Sanction of Govt for the resolution of the Dt Bd in the matter of crediting the cesses realised in Belandur Jahagir to the Dt Bd

Extract of the Second Member's order in Education file Edn.84 of 25 (Sl.3 regarding interpellation No 5 brought forward at the last Dasara Session of R.A. by Mr. Y Srinivasaiengar. Yelandur Taluk re. Primary education in Yelandur Taluk.

After the question is disposed of in Assembly or even earlier I shall be glad if L & L. Secretary will please not on the legality of leying Education cess in the said Jaghir, as it is presumably levied on smaller Jodis and Kayamguttas in view of the fact that there is an ord re:Sringeri and probably re. Yelandur also that the Jaghirs are subject to cess and the undoubted fact that after Educatio cess becomes compulsory in the rest of the State, the children in these Jaghirs canno be neglected.

Intd. K.C. (K. Chandy

A search was made in the English Records for/re the levy of local cess by the Jaghirdar of Gelaudeu. Govt order No. 2530/Ci 545 of 9th August 1872 re the above subject was being traced and on referring to the bundle of papers containing the above order, it is stated as "Missing. On a further search the Mysore Gazette dated 9-8-1872 contains some information re: levy of a local fund Cess by a Jaghirdar. If a formal requisition is sent, the particular Gazette will be seen

24/12/26.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, memoranda, &c.

All the available indexes were looked into for the required reference re the exemption of the Jalgeri from the local cess. No information is forthcoming in the Records in the absence of the orders number and date. A complete search was made but the reference is not traceable.

19/3/26.

This may be sent to the L. S. G. Branch for kindly ascertaining if local cess is levied from the Jalgeri and if not, under

24.3.26

The L.S.G.Br. This should be sent to for to-day

26.3.26

To the Rev Branch for kindly furnishing the information

may be referred to

N. B.—Should routine notes be written on small slips the notes must be cipoed, or slips pasted on this form

To the Supdt, Cash Br, Land Camp

not available in CB

3632

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

W all w Dy. Inspr
enforcement Rd
Lbd.
2613
Jm
2613

To The Dy Commissioner
DOP 4636 D/ 29.3.26.

Enquires whether Local Cess being
to Levied from the Jalandhar
Jahgirdars not under what
order it has been exempted.
Sent with a reminder
of Issue

29/9
Jm
Vh 3/9

Dy Bond:- You sent this
D/H Secy wanted to see my
Samnad, which presumably was
sent to him. Has not been on file
however. How then did this
question of asking the DC
for certain information start
The Secy does not seem to
have ordered the same.

Jm 2.3.29

Samnad 1474 D/24.9

WD 01229—GPB—37,500—1-9-26

Serial No.	
	1. The question that has been referred to me for opinion is whether the levy of Education and Railway Cesses in the Jahgirs of Yelandur and Sringeri is legal.
	Education and Railway cesses are levied under the provisions of the Mysore Local Boards and Village Panchayets Regulation (Vide Section 24) and of the New District Boards Regulation (Vide Sections 67 and 68) and these cesses are levied by the District Board on all items of revenue on which local cess is levied. The points that naturally arise for consideration for solving the main question are (1) whether the District Board Regulation has operation in the jaghir areas also and whether the District Board of the concerned District has authority over the Jaghir area and (ii) whether the District Board can levy the Railway and Education cesses in these areas and if so on what basis and from whom.
	2. From Section 1(2) of either of the Regulations it is clear that the Regulations extend to the whole of Mysore and no exception has been made of the Jaghir areas Likewise under Section 4 of these Regulations the Government establishes District Boards for each District having authority over the entire District the areas coming under Municipalities or Sanitary Board being excluded from the jurisdiction of the District Board. "District" has in the Regulation been defined as meaning any local area which for the purpose of the collection land revenue, shall have been placed. for th

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

Serial No.

time being, under the charge of a Deputy Commissioner of a District or which, for ~~xx~~ the purpose of this Regulation, the Government may by notification in the official Gazette, from time to time declare to be a District. The Mysore and Kadur Districts as thus declared include the Yelandur and Sringeri ~~District~~ Jaghirs. Thus the ~~xxx~~ District Board Regulations applies to the Jaghir areas and the District Boards constituted for the two-districts have authority over the respective jaghirs.

5 But this jurisdiction has howeve been specifically excepted so far as the normal duties of the District Boards in the Jaghir areas are concerned for reasons which follow:--

6 One of the items of revenue of the Local Boards which form the District Fund for carrying on the administration of the District Board is such portion of the local cess on land revenue and of other local rates levied or leviable by the Government as may be assigned from time to time for expenditure by the District Board. Local Cess is being levied under the terms of Survey Guarantee and the Notifications of the Chief Commissioner No.105 dated 10th June ~~1918~~ 1871 and No.43 dated 24th November 1879 under which the local cess has been ordered to be levied in substitution of Plough Tax and other cesses to be devoted to the construction and repair of roads to educational purposes and to such other local objects as may be deemed necessary. The items of revenue on which this cess is to be levied are specified in para 320

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

Serial No.

Revenue

of the Manual. The cess is levied on all Inam lands on the recorded value of the Inam which will be subject to revision in the course of settlement by the Inam Commissioner and on all Kayamgutta and Mahal Jodi lands on the fixed annual rent payable on such lands. The Government have in their order No.4701-9/133 dated 2nd September 1881 laid down the following principles for the mode of valuation of Inam villages for the calculation of quit rent and the cesses i.e., Survey Assessment on the lands under cultivation with 25 per cent of the assessment on the arable waste on account of prospective improvements, together with a reasonable pasture rent on the unarable waste. From a perusal of the Sannads relating to the grant of the Sarvamanya it would appear that "local cess" was not one of the items of revenue made over to the Jaghirdars for their own benefit. It is clear therefore that these jaghirdars equally with the other Inamdars are liable to pay the local cess. If the Government therefore should recover local cess from the Jaghirs. it would have to be levied on the recorded value of the Taluks assessed as above But from the information received it is seen that the Jaghirdars have been recovering the local cess from the tenants.

7 Though as shown above, the Jaghirdars are liable to pay local cess Government to be calculated on the recorded value of the Inam, yet under arrangements entered into with the Commissioners, they have been permitted to retain

Serial No.

the control and the power of disposal of the cess levied in their jaghirs subject to the general instructions of the Deputy Commissioner of the District to whom the accounts should be submitted periodically. The rate of cess was to be precisely the same as that levied in the District generally and the allotment of the amount among various purposes was to be in the same proportion as that prevailing elsewhere (Vide letter No.6378/Rev.69 dated 11th February 1873 from the Secretary to the Commissioner of Ashtagram Division. It would appear that Sringeri has also been similarly papers are not however readily available.) In view of this arrangement and of the jaghirda performing the normal duties of the District Board within the Jaghir, the District Board has not been performing any functions in the area particularly as the income from local cess is being retained by the jaghirdars and as also the roads &c., vest in the jaghirdar and th Board cannot in consequence do anything in respect of them

From the above it seems fairly clear that the Government have a claim on the jaghirs for "local cess" and that the jaghirdars are liable to pay local cess which is merely waived for the time and which the jaghirdar is himself to dispose of for the very purposes for which the levy is sanctioned and the District Board Regulation operates in the area of the jaghir and the District Board concerned has authority in

area.

29 The jaghirdars being not exempt from local cess, they would, by the operation of Sections 64 and 69 of the District Board Regulation be liable to pay Railway and Education cesses also.

30 The other point that naturally arises for consideration is from what persons or what basis and through what agency should the cesses be levied As observed above local cess in the case of Inam villages (which includes Sarvamanya villages of the type of the jaghirs) is to be levied on the recorded value of the Inam assesse on the principles of the G.O. of 1881 Education and Railway cesses have also to be levied on the same items of revenue as local cess and hence however these have also to be levied on the recorded value of the Inam. In this view the cesses will be payable by the Inamdar who in his turn has to be empowered to reimbersed himself from the tenants. For recovering the cess as above, the jaghirdars may have to be valued and then the quantum of cess fixed and recovered from the jaghirdar

31 The other alternative of recovering the cesses from the tenants direct on the rent paid by them to the jaghirdar does not seem to be strictly legal as the cess is to be either on th raiyatwari assessment or the recorded value of the Inam and the rent paid by the tenant to the jaghirdar may be neither. Besides recovery of cesses direct from the tenants is attended with administrative difficulties also as on the one

hand these have under Section 71 of the Distric Boards Regulation to be collected by the Depart- mental Government officers ~~xxx~~ or establishments concerned along with the principal items of re- venue on which the cess is leviable, and the rent is collected by the jaghirdar and not by any Government officer and as such there will be no Government officers who can collect the cesses from tenants and on the other hand there is no means of compelling the Inamdar to collect it from them.

The Education and Railway cesses have therefore to be collected from the jaghirdar on the recorded value of the Inam.

Member (B. Nagaraja) 8/1 5/10/26. 5/10

33 I wish to know from Surveyor Whether both these Inams have been Surveyed & Settled & Whether the tenants are paying to Inamdars only the assessment.

36 A statement re the income
income of local cess in Ysland
obtained from Hd Quarters is sent
up as per personal instructions
The reply of the Sur Supt
may be awaited

by
nil 10/26

From the Supt New Survey
No 116 d 26.11.926
State that Survey & settlement having
been introduced into the Taluqas they
are liable to pay local cess & that his office has no
information regarding cesses other than
those mentioned in the Survey Gauranteed

To

The D.C (1) Mysore, (2) Kadur

No R 3481-2 dt 13.12.1926

Requests him to report whether the rights in the (1) Yelandur & (2) Sringeri Jahagir are liable to Sandas Rs & Sudhachara cess also

From The D.C Mysore

No dis cl 1536-26 dt 6.1.27

States that the rights are liable only to half of Sringeri cess but not any other cesses, still more (4) Subject with reference to para 33 above

by
25.

From the D.C Kadur

No A1-3054-26 dt 6.6.27

Forwards a copy of his report re the payment of Rs & Sudhachara cess to the Sandas by the rights of Sringeri Jahgir

General and Revenue Secretariat.

File No. of 192

Serial No.

D.O.letter No.1803 dated 7th November 1926 ~~from the Agent, Sringeri~~ addressed to the Dewan from the Agent, Sringeri Mutt, regarding certain rights and privileges of the Sringeri Mutt.

Dewan's minute dated 11th November 1926.

Second Member with compliments.

Intd.M.M.I.

11/12/26

The representation of the Mutt is vague. The only specific request made in it, to exempt from ~~such~~ taxes which are intended to be levied and which, if levied, would lower the prestige and position of the Mutt." The taxes which are"intended to be levied" are I believe only the following:

(1) Railway Cess, and, (2) Education Cess.

The relinquishment of the Mutt's right to the levy of mohatarfa is apparently another ground of grievance Please ascertain if the question relating to the levy of Railway and Education Cesses in this Jagir has been set-

(3) The view of the Mutt that new taxes required in the general interest of the people of the Jagir should not be imposed in the Jagir cannot be supported. The financial requirements of the administration must necessarily change with the times.

The files relating to the levy of Income tax are at Flags V. W & Y

(7) The file relating to the levy of Donation & Cesses in the two Jahagirs is stated to have been submitted to the 1st Member with a note by the Secy. last month.

(8) Regarding (5) & (6) of points noted in para 4 above kind attention is invited to the G.O Dy 5 10.21 issuing instructions for bringing the V.P Regulations into force in the Dts.

(6) There was a mention of some orders of Sri Deshadri Iyer's time regarding the right of the Jahagirs to levy Mohalaifa halat. Please trace out up

(one) copy

(7) The information re. the payment of Cess by the rysts in the two Jahagirs has been called for but not yet received. The file is put up. (Note)

(12) As regards the G.O relating to the ~~levy of local~~ exempting of the Srirjeri Jahagirdar from payment of local cess referred to by the D.C Kadur: this was not traceable here & the DoC who promised to send up the reference in question has been requested to intimate the No & date of the Govt order referred to by him by

28.12
[illegible]
17-26

General and Revenue Secretariat. | File No. of 192

Serial No.

(8) Submitted with reference to orders in para 2 above.

(9) Two files regarding the levy of Income tax in the Jahgir are put up below. The Agent of the Mutt requested in 1920 that the Jahgir area be exempted from the operation of the Income tax Regulation and that if this cannot be done the tax recovered in th Jahgir area be made over to the Mutt. This was refused. The other file relates to a reference in the matter received through the Private Secretary to His Highness on which the same reply was communicated. I have not been able to get the file exempting the mutt from Income tax

(10) The question of the Railway and Educational cesses in the Sringeri Jahgir does not seem to have been considered separately. It has been raised incidentally in the file placed below regarding the levy of Educational cess in the Kelamdur Jangir. On that file the Secretary, Law Department has given the opinion that the cesses are leviable in the Jahgirs, that Government should recover them on the recorded value of the Inam and that the Jahgir might recover them at the sanctioned rates from the ryots. It is reported on that file that Railway and Educational cesses are not at present recovered from ~~this~~ ryots in the ~~through the~~ Jahgirs. It is stated however that in the Sringeri Jahgir Railway cess is recovered ~~as~~ on excise revenue and that the Agent has virtually admitted the right of the State to the amount thus collected and that some amount on this account has

General and Revenue Secretariat. | File No. of 192

Serial No.

been paid to Government. Education cess also is said to be collected in this Jahgir only on excise revenue, the amount being kept in deposit pending the settlement of the question of the liability of the Jahgir to pay the cess.

(11) The question of the relinquishment of the Mutt's right to Mohatarfa has been under consideration along with the general question of Inmandar's right to be compensated for the abolition of the tax. The question was placed before the recent Session of the Representative Assembly. The House was of the opinion that Inamdars could not be considered entitled to compensation on account of the abolition of the tax and that in particular cases in which the sannad showed a clear right to Mohatarfa some compensation may be given as a matter of grace. The connected file is put up.

(12) The Government order ~~[illegible]~~ regarding the extension of the Village Panchayet Regulation into the Jahgir of the Mutt. With reference to Inam villages it has been ordered that the Regulation will apply. It should apply to the Jahgirs also and the villages in them constituted into Village Panchayets. How far this has been done in the two taluks has to be ascertained from the Deputy Commissioners.

(13) Attention is invited in this connection to the following other papers which give an indication of

Serial No.

the view taken by Government from time to time of the status of the Jahgir:-

(1) A Government Order dated 13th August 1892 defining the revenue powers of the head of the Mutt and the powers that could be exercised by the Amildar employed by the Swami.

(2) A Government Order dated 22nd September 1896 overruling the objection of the Mutt to pay a share of the increased pay and charge allowances of the staff of the dispensary at Sringeri and directing that the Mutt should pay the share as it collected the local cess.

(3) A Government Order dated the 4th May 1907 reaffirming the principle that no holder of an alienated village can claim compensation on account of the abolition of any existing tax but granting some compensation as a special case to the Sringeri Mutt in consideration of the loss sustained by the Mutt on account of the abolition of Helat on supari. (The order of 1902 referred to in the order is also put up).

(4) A Government Order dated 31st May 1922 regarding the revenue powers of the Jahgirdar of Sringeri.

(14) There is reference in the files to an order of Sir K. Seshadri Iyer's days regarding the

General and Revenue Secretariat. File No. of 192

Serial No.	
	Mutt's right to taxes collected in the Jahgir.
	It has not been possible to trace either the file or the order, nor are any papers available regarding the taking over by Government of the Civil, Criminal and Police powers in the Jahgir to which the Agent refers in his letter. There is also no copy in the records of the sannad by virtue of which the Mutt holds the Jahgir. The Agent complains of the Mutt being treated like an ordinary Inamdar. The orders available seem to show that this has been the case always, and that the Sringeri Jahgir is not entitled to special treatment in regard to the abolition of existing taxes, the levy of new taxes, and measures calculated to benefit the people of the Jahgir in common with the rest of the State.
	(15) Orders are now required as regards:
	(1) the levy of Railway and Education cesses in the Jahgir on all items of revenue on which they are levied in the rest of the ~~State~~ Inamdat
	(2) the crediting of these collections to Government including any amounts so far collected and now held in deposits.
	(3) the speedy formation of Village Panchayets in the Jahgir.
	(4) the Agent of the Mutt being informed

General and Revenue Secretariat. | File No.

Serial No.

that recent orders of Government have not interfered with any privileges of the Mutt or affected its status as recognised in the past; and

(5) the issue of similar orders in the case of the Yelandur Jahgir.

(16) I regret the delay in the submission of this case. The current files required related to several Branches and one or other of them was frequently in some stage of submission and was not readily available.

MW 29/6

Second Member } (M. Venkatesa Ayyar)
First Member }

(17) What the Agent of the Mutt wants is an assurance that the Sringeri Jaghir will be "exempt from such taxes as are intended to be levied and which, if levied, would lower the prestige and position of the Mutt I do not think it is possible to convey any such assurance. The financial requirements of the administration must necessarily change with the times and if a new tax is imposed under competent authority, no part of the State can claim to be exempt from it.

(18) The Agent states that the Mutt " is

Serial No.

much concerned to find its Jaghir burdened with taxes undreamt of for over five centuries". A ~~new~~ tax is paid by the people on whom its incidence falls and it cannot be considered as a burden placed ~~by~~ upon the Jaghirdar. Measures of improvement require ~~taxes~~ new taxes and a Jaghirdar can neither content that no such tax should be levied in his Jaghir, nor Claim that, if levied, it should go to his own treasury.

(19) The new taxes which need be considered now are the Education and ~~the~~ Railway Cesses. These are special levies for improving education and communications within the district and the people in the Sringeri Jaghir can neither be denied these benefits, nor allowed to have them without paying for them.

(20) The relinquishment of the Mutt's right to the levy of mohatarfa is part of the general question and it is not possible to accord any special treatment to this Jaghir or the Yelandu Jaghir in this respect.

(21) Some reply to the communication has to be sent and as regards the general point of policy urged in it, it is possible only to give a guarded reply which will create no hopes of

exemption

General and Revenue Secretariat. | File No.

Serial No.

exemption from new ~~taxes~~ taxation. As regards the specific cases of new taxes mentioned by the Agent, it is necessary to say that the progress of the Taluk of Sringeri along with that of other taluks should be provided for and this is possible only by the application to the former of the laws and rules relating to new taxes under which the latter come.

5/7/27

(M. N. Krishna Rao).

(22) I have put up a draft reply to the Agent of the Mutt, in accordance with the above, for consideration. This reply may perhaps issue first and the question of the cases disposed of afterwards.

G. R. S. III—3]

GENERAL REVENUE SECRETARIAT
6394
16. AUG. 1927
LOCAL SELF GOVT. BRANCH

ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record]

Army 102
7-21

GEN. & REV. SECRETARIAT
MUZRAI
D 146

Mis for he may perhaps be returned to the Muz Br on a copy of Law Dy opinion in the matter
Cw
1/8

BRIEF ABSTRACT OF LETTER.

States that the local cess realised in the Tâluks of Yalandu & Sringeri appears to be entirely credited to the Jahagir fund and no part of it is placed at the disposal of the Edu Dept that it is desirable that the responsibility for education in the Tâluks should be taken over entirely by Govt & with it the non contributions for the local cess towards educational purposes should be credited to Govt. NOTES AND ORDERS.

1) It will be seen from the statements furnished that on account of Education in the two Tâluks of Yalandur and Sringeri, Govt are incurring an expenditure of Rs 1971 and Rs 4852-10 per annum respectively and that while the Yalandur Jahagirdar spends a sum of Rs 301 per annum as contribution of the management

WD. 1881—GPB—30 000—1-8-21

towards the expenditure of state aided middle & Primary schools, the Sringeri Jahagirdar spends nothing

If it may perhaps be ascertained from the Comptroller whether the local cess realised in these jahagirs is being entirely credited to the jahagir funds no portion of it being placed at the disposal of the Edn Dept as done in every other part of the State.

Submd for orders.

Hms
27.8.26

In Edn 36-26 about levy of Education cess in the Sringeri and Yelandur jahgirs the Chief Sec has noted as follows

'The jahgir is comprised within the area for which the Dt Board is constituted and it is not deprived of its powers over it because it is a jahgir. I think Education cess is leviable with the jahgir. A detailed note may be

and any previous discussions on the Subject The matter may be treated as urgent

Orders ~~passed~~ in that file may, perhaps, be awaited

SLR Dan
7/9 10.9.26
12.

The printed compilation relating to Local Funds. General is put up

SLR It will be seen from the note head in
16/9 the late Chief Commr's order no 181 of 21.1.187
76 p.c of local Cess on Land Revenue & certain other items was ordered to be credited to Dt Funds and 24 p.c to Village School fund

Dan
25.9.26.

The question whether Govt could insist that 24% of the local cess collected in the two Taluks should be credited to them may also be examined & dealt with in the note ordered to be put up.

A note on the question has been
added to the First Number for workers
& the return of the file is awaited
Asst Secy L 8/5/60
with Compts

Cary
8/60

Mrs Smith's request to Mr Taylor
for information

28
5/60

Yes
28
11.10.

Cary
11.10

for personal

Compts)

28
12/10

Mr Taylor, the use of secrecy
I attach the Circular

L.S.G. 13/10

13 (10)
Pte/10

Public Prosecutor)

28
07/10

G.R.S. III—37

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The note not being traceable a fresh note has perhaps to be prepared. Reverse Borrans K seems to be concerned by the whole question with reference to Simon

the area for which the St Board is constituted and it is not deprived of its powers over it because it is a Jahagir. I think Government is competent within the Jahagir to delegate to any part of the Govt Legislature the Govt Act Rules repugnancy to all the powers delegated and any previous discussions on the subject matter may be treated as Urgent.

(P. G. De'Souza)
7/9/26

Govt Leg. Branch)
7/9

3) I understand such a note was put up in another connection. For kind information

6/4/27
C.T. Sringaravelu

Mr Appaya for this with compliments

4)
Subd with Edu file 101-26 received from the L. S. G. Branch. It will be seen therefrom that the note referred to was put up for the file L. R. 168-26-1 (D. R. 5053) & that the Levy of Cess Edu & Railway Cess in Jahagirs is considered legal.

5) The Revenue branch may perhaps be requested to put up that file

Sd/-
16.6.27 Rev Br)

WP 22/4
(V. Vedavyasachar)

6) The file L.R. 168-26 of the Revenue Board files, are sent up for reference and return.

Sd/-
21.4. Dev. Br)
with compts.

TWS
26/4 7) Kind attention is invited to para 22 of my notes in the file L.R. 168-26. It will be seen therefrom that the L & L Secy has opined that the levy of Edu Cess in the Yalandur and the Srirangi Jaghirs is legal and that for recovering the Cess, the jaghir may have to be valued and then the quantum of Cess fixed and recovered from the Jaghirdars.

8) Final orders in that file may be awaited

Sd/-
29.4.27. Sec'y D)

WP 30/4
(N. Rama Rao. 10) Sd/-

and returning this ~~file~~ same. It is also requested that final orders in the matter may be ~~sent~~ kindly communicated ~~to their office~~ for information

Stms
2/5/27.

Rec'd

The ~~letter~~ file has been the file (20th) recd -
3.5.27

Letter no C 591. LB dy 13th July 1927 from the President Dt Bd Mysore forwarding his opinion in the matter of levying education & Railway cesses in Yelandur Taluk.

Letter no C4 - 114/27-28 dy 21st July 1927 from the Inspector general of ~~Agr~~ education ~~Bangalore~~ requesting the issue of definite orders as to whether the G.O no L 9058-65/[illegible] dy 26th June 26 & Amending the levy of Edn cess apply to the Yelandur & Sringeri Tks Also

10 A reference was made to the ~~Dy~~ President Dt Bd Mysore for opinion on the representation of Mr G. Srinivasa Iyer of Yelandur to the Dewan that Edn Cess may be levied in Yelandur.

accordingly as in Somarasa
2yrs prayer for part Schools.
Relaxation may be sent to the
latter
28
29/7.

The Jahgir Talukes are not exempt
from the levy of Education cess The
Dy Comrs may be asked to take action
to have the cess levied from the year
27-28 in both the Talukes as in
Govt talukes

(M. Venkatesa Iyengar) MS
1/8
28
16.8.27
Dy Com
17.8.27

Hind Member
Mus Member
Hon Secy Dev Depts. Agree

(C. S. Bala Sundram Iyer) CSB
20/8/27 Dy Com
22/8

Please ensure Law
Secy also
DH Board
has to spend the Cess
amount in the Talukes

(K. Chandy)
28/8/27

The question of levy of Cess in the Jahagirs of Jalawar + Sirmaur is being dealt with in the Rev. Branch in L R file 168-26-16. Rev Branch may be requested to intimate whether final orders in the matter have been passed. If orders have not yet been passed, these files may be returned to that branch (as the opinion of the Law Secy. 1st member + 2nd member is contained in them) for reference till final orders in the matter are issued

Jhms
21.9.27

Rev Br)

18 This may be sent to L.S.G. Br on some of the levy of Cess in the Jahagir which comes under the Dt Br Regulation

Vide also order of the undersigned dt 1.8.27

To L.S.G. Br - with compts.

Draft Submitted for Consideration

Ch
30/9/18

A draft order directing the levy of the cess is put up for consideration of may perhaps be considered in Council and submitted if the Secretary approves. Though the levy of the cess is sanctioned in the Regn the application of the proceeds is new.

Asst Member 23 Papers Submitted to Secretary 1/10

Lee
2/10

MD
4/10

Mr is an important case. The matter is not free from doubt. Appeals may be considered in Council.

MD
25-10-27

I feel that the Jagirs contribute
this also & recognise it is prudent
to give the Jagirdars an opportunity
to state their point of view before passing orders
the same would apply to Srinagar
Jagirs but the situation as the
E. are is concerned the Ry Govt however,
may appeal in the case of the Jagir
the Local Govt will have the considered
separately

(The was discussed with the Agent
of Sringeri matter today. He
was non committal but seemed to
think that instead of levying the
Executive cess as such, an equivalent
contribution might be received from the
Jagirs

331/h

General and Revenue Secretariat.	File No.	of 192

Serial No.	
	A memo is put up below
	MW 19/6
	Ch Secy

General and Revenue Secretariat. | File No. of 192

Serial No.

36 Note regarding the levy of Education and Railway Cesses in the Jahgirs of Yelandur and Sringeri.

Railway and Education Cesses are not at present collected from the Ryots of the Yelandur Jahgir. The Jahgirdar collecto Local Cess and Irrigation Cess. The realisations from the former he has to use for the purposes for which local cess is used in Government Taluks.

In Sringeri Jahgir Railway Cess is recovered on Excise revenue and the Agent is said to have virtually admitted the right of the State to the amount thus collected. Some amount on this account is said to have been paid to Government. Education Cess is said to be collected in this Jahgir on Excise Revenue, the amount being kept in deposit pending the settlement of the question of the liabilities of the Jahgirdar to pay the Cess.

3 The Deputy Commissioner, Mysore District states that the question of getting the local cess receipts in the Yelandur Jahgir to the District Board was considered by the Board. Under the New District Board Regulation Yelandur has been afforded representation in the District Board. The improvement of the roads leading to the Jahgir, the opening of Nanjangud-Chamarajanagar

General and Revenue Secretariat. | File No of 192

Serial No.

Railway and other activities of the District Board are necessarily benefitting the Jahgir. In view of these circumstances the District Board have resolved that the Government may recover local, Railway and Education Cesses from the Jahgir and hand them over to the District Board as in other Taluks.

4. Raja Dharmapravina Rao Bahadur Mr.K.S.Chandrasekhara Aiyar has given his opinion in his letter of 27th October 1927 as follows It may be taken, then, that the proceeds of the new cesses will be applied in ways, directly beneficial to the people of the two taluks; and hence there seems to be sufficient justification for the extension of the cesses to the Taluks. The cesses though they may be presumably collected by the Jahgir authorities will be paid by the inhabitants; and so Jahgirdars will have no cause for complaint."

5. Reference is invited also to the following minute of the Second Member of Council on the General representation from Agent, Sringeri Mutt in the matter of levy of certain cesses:- " The New taxes which need be considered now are the Education and Railway Cesses. These are special levies for improving Education and communication within the District and the people of the Sringeri Jahgir can neither be denied these benefits. nor allowed to

Serial No.

have them without paying for them." Reply was sent on this general representation to the Agent of the Sringeri Mutt that the Jahgir could not be given an assurance that the Jahgir will be left free of cesses levied all over the State.

6 The opinion of the Law Secretary is contained in the note in the linked file. He thinks that the cesses can be levied by Government in the Jahgirs.

7. Attention is also drawn to the Dewan's minute in para 26 of the notes.

Orders are required on the following points

(1) Levy of Education Railway cesses in both Jahgirs as in Government Taluks.

(2) The recorded value of the inam in each case, or what shall be such value, to be the basis on which the cesses will be calculated.

(3) The Jahgirdars to recover the cesses from their tenants on the assessment &c, which they pay and credit to Government the amount calculated on the basis of the recorded value as above.

(4) Local cess may continue to be collected by Jahgirdars as heretofore and used by them in the Taluks.

19/4

(M. Venkatesa Iyengar)

WD 0324 -GPB-60,000--24-5-27

37 If approved, the Collector of Pelandur will be asked to make any representations he may wish to regarding these proposals

38) The papers will also be got printed

First Member
11/11/27 Please

Secy (N. Madhava Rao)
24/11
D.W.
Secy is

39 Mrg (Mirza M. Ismail)
27-11-27

General and Revenue Secretariat. | File No. | of 192

Serial No.

in regard to the levy of Edu and Ry cess in the Jahajir.

44 Submitted for perusal with reference to para 37 of the notes.

45 The papers have to be got printed as ordered by the Chief in in para 38 of the notes they will be got printed as "A" collection with which various papers are partly connected

CK 4/1/28

BS 1.28

CDW 8'

Extract from the Proceedings of the 816th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 6th February 1928. *19*

82. S/ Subject. Clause xii of the schedule.

Re: levy of Education and Railway Cesses in the Sringeri and Yelandur Jaghirs.

OPINION OF THE COUNCIL.

Education Cess may be levied in Sringeri Jagir and both Railway and Education Cesses in Yelandur Jagir. The usual percentages out of 1 anna local cess collections should be made over for Education ('Village Schools Fund')

The Jagirdar of Yelandur may be entirely relieved of expenditure on schools.

(Signed) Mirza M. Ismail

Dewan of Mysore.

General and Revenue Secretariat. | File No. of 192

Serial No.

CHIEF SECRETARY. 10 FEB. 1928

DEWAN'S OFFICE Received 11. FEB. 1928 No. 4996

56 D.S.N forwards the printed note of the First Minister

new 11/2

57 Dewan)

58 [illegible]
12-2-28

Final Note by the First Member of Council.

Subject :—

Levy of Education and Railway cesses in the Sringeri and Yelandu Jaghirs.

These papers relate to the question of the levy of education and railway cesses in the Jaghirs of Yelandur and Sringeri. The education and railway cesses are levied under the provisions of the old Mysore Local Boards and Village Panchayets Regulation and of the new District Boards Regulation and these cesses are levied by the District Boards on all items of Revenue on which local cess is levied.

At present railway cess is not levied in the Yelandur Jaghir and it spends a sum of Rs.3,004 per annum as contribution towards the expenditure of the State-aided middle and primary schools.

In the Sringeri Jaghir railway cess is recovered on excise revenue and the Agent is said to have virtually admitted the right of the State to the amount thus collected Education cess is said to be collected in this Jaghir on excise revenue, the amount being kept in deposit pending the settlement of the question of the liabilities of the Jaghirdar to pay the cess.

In connection with the constitution of the Mysore District Board under the new Regulation, the Yelandur Jaghir has been formed into a general constituency and has been given the power to return a member to the District Board. The District Board of Mysore, at their meeting held on the 2nd October 1926, resolved that Local Railway and Education cesses may be recovered from the Yelandur Jaghir and handed over to them as in other taluks.

sufficient justification for the extension of these cesses to the areas.

The people in these Jaghirs cannot be denied the benefits of education and improved communication and they will have to pay for them as much as the people in the other parts of the District The Jaghirdars who were consulted were, however, opposed to the levy of any new taxes in the Jaghirs.

The question was considered in Council at its meeting on the 6th instant and the following opinion was recorded:-

"Education cess may be levied in Sringeri Jaghir and both Railway and Education cesses in Yelandur Jaghir. The usual percentages (24 per cent on Land Revenue, 33 per cent on Excise and other cessable items of revenue) out of one anna local cess collections should be made over for Education (Village Schools Fund).

"The Jaghirdar of Yelandur may be entirely relieved of expenditure on schools. The responsibility for primary education in Sringeri Jaghir will also be taken up by Government".

I solicit the gracious approval of His Highness to the opinion of the Council.

MEMBER OF COUNCIL

Bangalore,
9th February 1928.

Submitted to His Highness.

I submit herewith a Final Note by the First *Member of Council on the subject of* Levy of Education and Railway cesses in the Sringeri and Yelandur Jaghirs.

for His Highness' gracious approval.

Mirza M. Ismail

Dewan

12-2-28

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Levy of Education and Railway cesses in the Sringeri and Yelandur Jaghirs.

Order.

Submitted to His Highness the Maharaja and approved

16.2.28

SUBJECT

Re: Levy of Education and Railway cesses in the Srinagar and Gulmarg Jagirs

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circlated to the Members of Council at headquaters and then sent to the Secretariat coneerned for the issue of orders.

Circulated to Members of Council for perusal of His Highness' orders before /after issue of orders. (*Vide* Rules 31. 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

By Order,

Chief Secretary to Government.

Through the Secretary to Government,

The Council resolution is not clear as to whether the Railway and the Education cesses in the Jahgirs have to be collected on the recorded value of the Inam Villages. The Legal opinion recorded on 5th October 1926 in para 32 of the notes of the Law Secretary is to the effect that the Education and Railway cesses have to be collected from the Jahgirdars on the recorded value of the Inams. If so this will have to be clearly stated in the - - order to issue.

The Council resolution states that the usual percentages out of 1 anna local cess should be made over for Education (Village School Fund). It is not clear if there is any difficulty in reserving 33% of one anna cess on Excise and Forest - - items. The Financial and General Secretariats -- have to be consulted. Local cess at one anna in the rupee on land revenue is levied by the Jahgir. According to Survey guarantee, Government can -- collect local cess from the Jahgirdar on the recorded value of Inams, which will be much less than the one anna cess collected by the Jahgirdars and reserve 24% of the income for Education purposes. But as the cost of primary education which will be hereafter undertaken by Government will be on the increase, it is for consideration whether the Financial effect of the proposed order does not require consideration. If the 24% for Education has to come out of the cess collected by the Jahgirdars, the Deputy Commissioners may perhaps

be

be asked to obtain the consent of the Jahgirdars to the utilisation of 24% of the cess as it affects the existing arrangement.

1/3/28 65 (Non Member) 1/3

The idea to collect the Cess on the recorded value of the Inams Re 24 p.c. & 33 p.c. Jagirdars have to be consulted that cost of Edn. will hereafter be borne entirely by the State & that this account shd be adjusted annually. No Consultn necessary. The proposal to tax as Edn. fee is advantageous to them

A draft may be sent to the Fin. & Law Secretaries

69 Re 2/3/28

77 There shd be a separate sentence (or sentences) re the method of calculation (on Recorded Survey Valuation or whatever it is,) who is to pay in the first instance or thereafter, in what manner, & who. wd be held responsible the Jaghirdars will presumably pay in the first instance (dates & times collection season, perhaps 2 instalments?) & to reimburse from the Ryots & pay into the nearest treasury. Govt shd have timely information (so that necessary action can be taken in case of default)

78 The Secy & Bds. may please complete the draft in consultn. if necessy, with Chief Secy or Secy Rev.

Rev
20/3

79 Agree) 20/3
Agree) Rev
27

80 The Railway and Education cesses will I presume, be calculated on the Recorded Survey Valuation of the Inams in the case of Land Revenue and in regard to the other items of revenue, the basis of calculation will be that now adopted by the Jahagirdars for the levy of the Local Cess in their areas

The amount of cesses to be paid over to Government for being utilised for the purposes specified, may be arranged to be remitted by

by the Jahagirdars concerned to the nearest Government Treasury not later than March or April in every year as the bulk of these collections will all be made from the ryots along with the first khist of Land Revenue. The Deputy Commissioners concerned should watch the ecovery of the amounts due from the Jahagirdars under this order and submit before the 15th May every year a report to Government as to the payment of the amounts together with the details of the amounts paid under the several heads

I think all these details should be settled in further consultation with the Superintendent of Revenue Survey and the Director of Public Instruction.

Forwarded with compliments to the chief Secretary

With reference to the query re the exact method of calculating cess on Land Revenue, I have to state that in Govt Villages the local cess is levied on the revenue derived on occupied lands only and will vary in accordance with the extent of land in occupation in each year.

2 As regards alienated Villages, local cess is levied from Inamdars on the "recorded value" of Joda and Sarvamanya Village and on the quitta amount of Kayamgutta Villages the term Recorded value is defined as the amount at which the Inam has been valued for the purposes of the Inam settlement (vide para 320 of Revenue manual of 1921)

3 In the Rules for the valuation of whole Inam Villages for calculation of quit-rent and local cess (vide para 294 of Rev: Manual) a difference has been made

between

between the Villages for which Title Deeds were granted prior to October 1872 and those for which Title Deeds were granted later, inasmuch as the recorded value in the case of the former will be the "Beriz" entered in the Inam Register and that for the latter will be the survey valuation.

4. If the above Rules relating to alienated Villages apply also to the Zelandar and Sarigeri Jahagirs for which Title Deeds were issued after Oct^{r} 1872 viz, on 1st Dec^{r} 1880 and 1st Jan^{y} 1876 respectively the recorded values which will be the assessment as per detailed survey of the Jahagirs ~~are~~ will amount to approximately Rs 55426 and Rs 47693 as against the Beriz entered in the Inam Registers, viz Rs 49925-9-1 and Rupees 11346-9-5 respectively.

5. It is a matter for the orders of Government whether the proposed cess should be levied on the former amounts or as a special case on the latter amounts as in Villages for which Title Deeds were issued before Oct^{r} 18

WD 0324—GPB—60,000—24-5-27

In this connection I would bring to the notice of Govt that there is a marked difference in the terms of Inam settlement between the two Jahagirs

Re the Yelandur Jahagir, it is stated that "the different items of Revenue enjoyed by the Jahagirdars are noted in column 4 and all such items of revenue will of course be enjoyed by them as heretofore without any deduction with the exception of Stamp Revenue on documents which is reserved to the Mysore State"

Re the Sargur Jahagir, it is said that "This Inam is confirmed free of tax subject to all Local and Irrigation cesses as may be determined upon by Govt from time to time"

It is a matter for consideration whether, having regard to the above terms, cesses may be levied from the Jahagirdar of Yelandur without his consent

16.6.1928

D Sundara Rao
Supdt, Rev Survey

WD 0324—GPB—60,000—24-5-27

The file may be sent to the Finl Secy for further orders with ref to ~~the Secy's note on the margin~~ the late I.St. Member's minutes of 29th March 1928 as to the 20th d
Instn & the Rounds on which the D.P.J has to be consulted.

(Sd) 19/6/28 (Sd) WS 19/6.

88 In view of the doubt expressed by the Secy Supply as to the propriety of the levy of E.D. & Rly cesses in the Jalandar Jagirs without the consent of the Jagirdars the L.R's advice may be obtained about the further action to be taken.

I suggest that the D.P.J may also be consulted so that the procedure regarding the appropriation of the E.D. cess collected in the two Jagirs may fall in line with that Maining in the rest of the Districts concerned.

L 23-6-28.

(Sd) Member) WS 26/6

91 The L.R. & D.P.J may be consulted

WD 0324—GPB—60,000—24-5-27

(Sd) Secy Rly Bd WS 5/7 (Sd) 5/7

The interpretation put upon the Learned
by Survey Supt in the case of Yelandur Jaghir
does not accord with equity or law
What is meant by ~~without deduction~~
the expression used in Col 14 is that
the Govt have given up their claim
to all income arising out of the items
of revenue mentioned herein in favour
of Jaghirdar who is allowed to enjoy
the same without any diminution
to the full extent

This does not give him any claim
to enjoy for his exclusive use any local
cess or other cesses levied for a specific
purpose

3rd This is not claimed by him at any
time

3rd There is therefore no room for
the Survey Supt to feel any doubt
in the matter No consent of the
Jaghirdar is necessary to levy any cess
authorised by law

4th I have exhaustively dealt with
all the aspects of the case in my
note dated 5th Oct 1926 & have nothing more to
add to it

Yours Loyl
with Compts

WD 0324—GPB—60,000—24-5-27

18 Forwarded unofficially to the Director Public Instruction in Mysore for para. 9 of opinion (vide 2nd Member's Minute dt. 8th July 28) Bangalore 28/7/28 A. Sundaresanayya

99 of the 24% of the local cess and the realisations of the Education cess are made available

Expenditure by the Edn Dept acting with the Dt Bds the procedure will be similar to that followed in respect of other parts of the districts in which these Jaghirs are situated I suppose the Expenditure already incurred by the Dept will be treated as a charge on state fund and the proceed. of the cesse as in other cases, will be treated as fresh funds available for starting new schools as in the case of the Dist at as a whole It may be pointed out that while Sringeri is spending nothing on Education, yelandur 99th was spent in 1925-26 Rs 3632. It is a point for consideration whether in the new order the schools run by the yelandur become a charge

107 Extract from Chief Secretary's General Note on questions relating to the Yelandur Jaghir.

Instructions in Council on 2nd August 1928.

May be worked up on the lines given at the end of the note"

Intd/- N.M.

Assistant Secretary, L.S.G. for necessary action for taking necessary action in respect of matters relating to L.S.G.

LOCAL CESSES.

Local Cess is being collected by the Jaghirdar and an amount equal to or a little more than the collection is being utilised for the maintenance of roads, dispensaries and schools. It has been recently decided that education and railway cesses should be levied in the Jaghir and the proceeds credited to the respective District Funds.

A portion of the local cess in the Jaghir viz., that derived from excise, is already being credited to the District Fund and the simplest arrangement would perhaps, be for the local cess on land revenue also to be made over to the District Board and to relieve the Jaghirdar of the obligation of maintaining roads and dispensaries.

VILLAGE PANCHAYETS.

An Inspector of Village Panchayets has been appointed by Government and the whole of this work is being carried on by Government agency. The collection of Mohatarfa has been ordered to be discontinued.

General and Revenue Secretariat. | L.B File No. 67 of 192 6.

Serial No.

103 Subd with ref to the 2nd Member's minute dated 5-7-28.

104 In view of the instruction in Council on 2-8-28 on the last page, and in view of the Legal Remembrancer's opinion the arrangement approved by Chief Comm'r ~~for~~ and communicated in Secys No. 63-7-8/Rev 6.9 dated 11-2-73 will have to be revised so far as the Yelandur Jaghir is concerned. The Deputy Comr of Mysore will have to be authorised to levy from the Jaghirdar local cess on the recorded value of the Jaghir and the Dy Bd will then collect automatically under sections 68 and 67 of the Dt Bds Regn Railway and Canal cesses on the Recorded value of the Jaghir

105 As regards Singere Jaghir, the Kadur Dt Bd has resolved that the existing arrangement under which the local cess is administered by the Jaghirdar may continue. Please see L.B File 170-25 put up below. Whether a uniform pro-

2958

General and Revenue Secretariat. | L. 13 File No. 67

Serial No.

cedure may be adopted for both the Jaghirdars or whether the existing arrangements as regards local cess administration may continue for Sirmur Jaghir as a matter for orders. The Agent to the Sirmur Jaghirdar has raised the question of relieving the Jaghirdar from the obligation to contribute towards the Dispensary charges and the question is pending the orders of Govt. Separately. If both the Jaghirs are treated similarly as regards local cess administration and Local, Education and Railway cesses are collected on the recorded values of the Jaghirs the Jaghirdars will be relieved automatically of the obligation to contribute towards Medical and Educational charges and the Dt Bds concerned will become responsible to provide out of their funds for these matters as in the other parts of the Districts concerned

106

15/8/28

WD 01714—GRB—30,000—16-4-28

Secy) Lieut. Shaw 28/8 No further 16/8

10) Remarks by L

File No. 67 of 1926

108 If the views set forth in the Despatch of the 2/8/28 and in the above note are accepted, the whole position has to be reconsidered in Council as this involves a modification of the previous Council resolution already approved by the

18 (2nd Member) 28/8/28

110 Asst Secy

Please bring up in person

CSM 18/8/28

111 Submitted a note for the Hon'ble Member who is pleased to say that a draft may be put up for consideration on this line personally indicated

112 A draft is submitted

28/8/28

$9

Discussed with the Dewan

120 The 1st Sentence of para 3 is altered to make the meaning more clear.

221 The Dewan thought that they under might wait for some time. It may be brought to 3 months hence.

CSK

6/9/28

W 7/9

22 Submd with ref to the 2nd Members minute dated 6-9-28 above

6/12/28 123 2nd Member 7/12

124 Please submit on 16 Jan 29

CSK

23/12

Submitted with reference to the members orders above.

26/1 2nd Member 27/1

Extract from the Proceedings of the.....836th.....*Meeting of the Council of His Highness the Maharaja, held at Bangalore on the*.....14th March 1929.....*19*

78. Subject. - Clause xii of the Schedul

Question of relieving the Jaghirdars of Yelandur and Sringeri, of the levy and administration of local cesses in the respective Jaghir areas and entrusting the work to the Government Departments.

OPINION OF THE COUNCIL.

It is not necessary to impose Railway cess in Sringeri Jaghir for the present, except in this respec the proposals contained in the draft Government Order may be approved. Before effect is given to them, however, the additional cost to Government may be worked out.

(Sd.) Mirza M. Ismail,
Dewan of Mysore.

Final ME signed by the Members is placed below

27/3/29

.....

Subject. - Question of relieving the Jaghirdars of Yelandur and Sringeri of the levy and administration of local cesses in the respective Jaghir areas and entrusting the work to the Government Departments.

.....

S. N. submitted.

Dewan. 27/3/29

Final Note by the Second Member of Council.

Subject:—

Question of relieving the Jaghirdars of Yelandur and Sringeri, of the levy and administration of local cesses in the respective Jaghir areas and entrusting the work to the Government Departments.

The question of the levy of Education and Railway cesses in the Sringeri and Yelandur Jaghirs has been under the consideration of - Government for some time past.

On the 16th February 1928, His Highness approved of the following opinion of the Council recorded at its meeting held on the 6th idei and referred to in the Final Note dated 9th February 1928 of Mr. K. - Chandy then First Member of Council.

" Education cess may be levied in Sringeri Jaghir and both Railway and Education cesses in Yelandur Jaghir. The usual percentages (24% of Land Revenue, 33% on Excise and other cessable items of revenue) out of one anna local cess collections should be made over for Education - (Village Schools Fund).

" The Jaghirdar of Yelandur may be entirely relieved of expenditure on schools."

It was also decided to take over by Government the responsibility for Primary Education in Sringeri Jaghir.

Further points such as- the method of calculation of the Railway and Education cesses and the levy of such cesses without the consent of the Jaghirdars since arose for consideration. After consulting the - Superintendent, Revenue Survey, the Legal Remembrancer and the Director of Public Instruction, the question was again discussed in Council on the 2nd August 1928 and the Council instructed that the question might be worked up on the lines given below:-

Local cess is being collected by the Jaghirdar and an amount equal to or a little more than the collection is being utilised for the maintenance of roads, dispensaries & schools. It has been recently decided that education and railway cesses should be levied in the Jaghir and the proceeds credited to the respective District Funds.

A portion of the local cess in the Jaghir viz., that derived from Excise, is already being credited to the District Fund and the simplest arrangement would perhaps be for the local cess on land revenue also to be made over to the District Board and to relieve the Jaghirdar of the obligation of maintaining roads and dispensaries

When the papers came up to me, I gave personal instructions to have a draft put up on the following lines:-

(i) As it is considered that the District Boards of Mysore and Kadur should be responsible for providing facilities in the matter of communications, public health, education, economic development and other amenities to the Jaghir areas also and that in order to do so it is necessary to vest in the Boards the administration of the local cess in the Jaghir areas, the Jaghirdars of Yelandur and Sringeri to be relieved from 1st July 1929 of the responsibility to administer the local cesses and to provide for the maintenance of communications and primary education and medical relief in the respective Jaghirs, the District Boards and the Government bearing these charges with effect from 1929-30.

(ii) To continue the levy of the local cesses that are now being levied in the Jaghir areas at present but to vest their levy, collection and administration in the Revenue and other authorities as in the other parts of the District.

(iii) The cesses leviable on the Jaghir villages to be based on their recorded value which may be assessed in accordance with para 294 of the Mysore Revenue Manual and which is reported by the Su-

Superintendent of Revenue Survey to amount approximately to Rs. - 55,426/- in Yelandur & Rs.47.693/- in Sringeri, seventy six per cent of the local cess from the Jaghir villages being allotted to the - District Board and the rest utilised by the Department of Education.

(iv) To instruct the Director of Public Instruction, the Senior Surgeon and the Mysore & Kadur District Boards to arrange to take - over charge of the Institutions and Roads that devolve on them and to provide for their maintenance in the budget for 1929-30.

A draft Government Order has accordingly been put up and is in the file.

The question was finally considered in Council on the 14th March 1929 when the following resolution was recorded:-

" It is not necessary to impose Railway cess on Sringeri Jaghir for the present, except in this respect the proposals contained in the draft Government Order may be approved. Before effect is - given to them, however, the additional cost to Government may be - worked out."

I solicit His Highness' gracious sanction to the above recommendation of the Council.

C S Balasundaram Ayyr

MEMBER OF COUNCIL.

Submitted to His Highness.

I submit herewith a Final Note by the Secon

Member of Council on the subject of Question of relieving the Jaghirdars of Yelandur and Sringeri of the levy and administration of local cesses in the respective Jaghir areas and entrusting the work to the Government Departments

for His Highness' gracious approval.

Mirza M Ismail

Dewan.

29-3-47

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Proposal to relieve the Jaghirdars of Yelandur and Sringeri of the work of levy and administration of local cesses in their Jaghirs and to entrust the work to the Government Departments.

General and Revenue
Secretariat

SUBJECT

Proposal to relieve the Jaghirdars of Yelandu and Srungeri of the work of levy and administration of local cesses in their Jaghirs and to entrust the work to the Revt. Department.

Circulated to Members of Council for perusal of His Highness' orders before/after issue of orders. (*Vide* Rules 31, 33 and 34 of the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

By Order,

R. Rangachari

Chief Secretary to Government.

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circulated to the Members of Council at headquarters and then to the Secretariat concerned for the issue of orders.

Through the Secretary to Government

General Department

In the DPR it is stated
that before effect is given to the
scheme, the said Canal &
Embankment may be watched and
Main Trunk and Branches
& work up if such materials are
available & not the Dts Con-
cerned may be requested to intimate
the same after consulting the Heads
of Depts Concerns viz the Land
Engineer ~~the Irrigation~~ for Road which and
the DEO for education - The main
tenance of roads will devolve on
distt Bds & for ~~which~~ are concerned
~~they may also be called on~~
the Chief Engr will have to create
an yearly Provincial road fund
the Local Bds revenue will have
to be calculated on Rs 53726 for Gharo
& Rs 47653 for Sonisara .. 10% & 5% for
Road and Education Office
& the Bds have an Fund & Income
for Year perhaps to be taken into
Calculation

9	D.C. Tinnevelly's Endorsement No. 7141-2 Dt. 28.4.29 calling for details re additional cost that may devolve on Govt. to give effect to the proposals in the D.O. under reference No. C. 2655 Dt. 7.6.29. forwarding with certain remarks the details of cost devolving upon Govt. for proposed facilities for medical aid, education & roads in the Tirunelveli Jhagir
11	Letter No. C 2655 Dt. 10.6.29 from the D.C. Tinnevelly on the same subject
7	The receipt of details re Sivaganga Jhagir from the D.C. Madura will be awaited

21.6.29

Sd/-

GEN. & REV. DEPTT.
27 APR. 1929
L. & R. BRANCH

9) Draft D.O to D.C Kadur is subm

27/9 8-1(1)

D.O No. L 47) 6 2 C issued

From the D.C. Kadur No. 489
& 22.7.29 furnishes the detail
called for in St No. 9

10 In the case of the relief
due January the D.C. Mysore
has reported that the total
cost devolving upon Govt
on account of medical relief
communications Education
was Rs 8346 recurring and
Rs 17300 (new recurring against
an income of Rs 7.88 under
Local cess while the D.T Bd. will
have to spend Rs 3480 recurring
& Rs 1000 non recurring against
an income of Rs 5.71.4

Srangeri Jahagir ex. it is stated that against an income of Rs 3067 from local cess to the Dt Board the expenditure will be Rs 7499 under Roads Medical Relief etc resulting in an excess of about Rs 4500 henceforth for which the Dt. Council have to make a grant of Rs 500 every year to the Dt Board. The new arrangement is to be brought into effect the expenditure under Education has been kept out of account as the outlay under the cess fund is limited to the income under that heads. ---

WD 01684-GPB—30,000—20-4-29

& thereafter. for Secy) 30/7/29

13 As there will be additional charges in the Medical Estt. besides the commencement of the Chief & Dev Secs may be obtained perhaps before the order passes.

For Secy)
with compts

28/8

Chief Sec. Br. 1.8.

Dev. Sec.

IH ..... I have made slight changes in the wording of the Estt. of temporary Kinds/ results to the 3rd Member before issue

Subd to the 3rd Member. RG 8/8/24

KK 9.8.24

Cen 10/8

Section Edu

File No 420-26

Seria No 9

No. D 11485 &c 27/61

To The Deputy Commissioner
Mysore District

Sir,

I am directed to state
that one Sri Srinivasa Iyengar
of Yelandur suggested ~~represented~~ during
his ~~the~~ interview with the Dewan
on the 25th last, Education Cess
in Yelandur might be levied
in Yelandur and that Govt School,
might be established there; at the
place and to request you
to kindly furnish your
opinion in the matter.

I have &c

Sd/- Jr Secy to Govt of Mysore Edn Depts

Typed

WT 25/6

over

A. V. Ramanathan, Esq., B.A.,

President, District Board,

Mysore District, Mysor

To

B. Nagappa, Esq., Bar-At-Law,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Local and Legislative Departments, Bangalore.

Sir,

I have the honour to state that the District Board of Mysore has been levying with the sanction of Government a Railway Cess at 3 pies per rupee on all items of revenue on which local cess is levied since the year 1918 for the utilisation towards the cost of constructing Railway lines in the District and that this Cess is being utilised in connection with the construction of Nanjangud Chamarajanagar Railway line.

I find that the Railway Cess is not being levied in the Yelandur Taluk probably because the local cess from the Yelandur Jahagiri is not being credited to the District Board as the Taluk is not within the District Board jurisdiction. The Railway Cess is a general ex item of taxation levied in the whole District and it ought to be strictly levied in Yelandur Taluk also. It is not a levy on the Jahagirdar as he has only to collect it from his Ryots and pay it to the District Board

The Nanjangud - Chamarajanagar Railway benefits largely the people of Yelandur Taluk and as such it seems very reasonable that they should also contribute towards its cost.

In connection with the constitution of the District Board under the New Regulation No. ~~88~~ III of 1926, the Yelandur Jaghir has been formed into a general constituency and enfranchised to return a member to the District Board (Vide Rules issued with Govt. ~~Order~~ Notification No. L.1311-LB/25-26-3 dated 21st August 1926.)

The Railway and Education Cesses are being levied in the Inam Villages endowed to Sree Chamarajeswara Swamy Temple at Chamarajanagar and the Government in their Order No. 1270-87 Ml. 86-25-2 dated 20th August 1926 have directed that the collections from these cesses belong to the District Board and should be -- credited to District Funds.

In the above circumstances, I request that orders of ~~t~~he Government may be kindly obtained for the levy of Railway and Education Cesses in the Yelandur Taluk from the current year at least and for crediting the realisations therefrom to District Fund.

I have the honour to be,

Sir,

Your most obedient servant,

P r e s i d e n t,

District Board of Mysore.

A.V. Ramanathan,Esq, B.A.,
Deputy Commissioner,Mysore District.

B. Nagappa,Esq, Bar-at-law,
Secretary to Government of Mysore,Bangalore.
(Local and Legislative Departments)

Local Cess in the Yelandur Jahagir.

With reference to your P.1474/Law dated 24th September 1926 enquiring whether local cess is being levied from the Yelandur Jahagir, I have the honor to invite your kind reference to communication No.C 591/L.B.of 26-27 dated 9th September 1926 stating that Local Cess from Yelandur Jahagir is not being credited to the District Board as the taluk is not within the District Board jurisdiction. It has been ascertained that Local Cess collected by the Jahagir is fully spent for expenditure under items Education,Medical Vaccination and Roads. A list showing D.C.B.under this head since 1869-70 is enclosed for reference.

I have the honor to be,

Sir,

Your most obedient servant,

K.S. Hasan

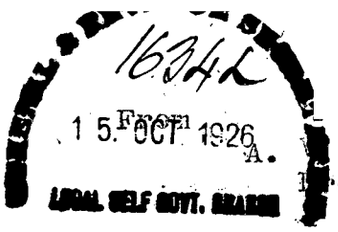
for Deputy Commissioner,

Mysore District.

Office of the President, District Board

Mysore District,

Dated, Mysore, the 8th October 1926.



From

A. Ramanathan, Esq., B.A.,
President, District Board of Mysore,
M y s o r e.

To

B. Nagappa, Esq., Bar-At-Law,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Local and Legislative Departments,
B a n g a l o r e.

Sir,

In inviting your kind reference to this office letter No.C.591/L.B.26-27 dated 9th September 26 soliciting orders of the Government in the matter of levying Railway and Education Cesses in the Yalendur Taluk and crediting the realisations therefrom to District Fund, I have the honour to state that the question of the credit of cesses realised in the Yelandur Jahagir to the District Board was considered by the District Board at their meeting held on the 2nd October 26. Under the new District Board Regulation, Yalendur has been afforded representation in the District Board. The improvement of the roads leading to the Jahagir, the opening of Nanjangud Chamarajanagar Railway and other activities of the District Board are necessarily benefitting the Jahagir. In view of the these circumstances the District Board resolved that they pray that the Government may recover the local, Railway and Education Cesses from the Jahagir and hand them over to the District Board as in other Taluks.

In this connection, I may mention here that the control and disposal of the Local Fund Cess of the Yalendur Jahagir was ordered to be left to the Jahagirdar in letter No.6373/69 dated 11th February 1873 of the Secretary to the late Chief Commissioner after ginally noted correspondence

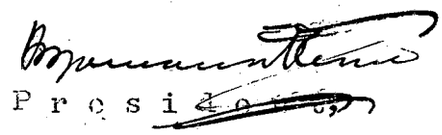
(1)Letter No. 2527/28 dated 9-8-1872 from the Secretary to the Chief Commissioner.
(2)No.110-669dated 4-1-1873 from the Chief Commissioner to Secretary.

jurisdiction to Yelandur Jahagir, the arrangement approved in 1873 be revised, and the cesses be recovered from the Jahagir villages as in other Inam Villages and credited to the District Board accounts.

I have the honour to be,

Sir,

Your most obedient servant,



President,

District Board of Mysore.

Proceedings of the District Board of Mysore passed at their Meeting held at p.m. on Saturday the 2nd October 1926

A. EX-OFFICIO MEMBERS.

1 The Deputy Commissioner, Mysore District (President)
2 The Executive Engineer, Mysore Division, Mysore
3 The District Forest Officer, Mysore District, Mysore.
4 The Assistant Commissioner, Mysore Sub Division
5 The District Medical Officer, Mysore District.
6 The District Inspector of Schools, Mysore District.
7 The Assistant Registrar of Co-operative Societies, Mysore Division.

B. ELECTED MEMBERS

I. Elected by Taluk Boards

8 T. S. Subba Rao, Landholder, Tippur, Yedatore Taluk.
9 Boregowda, Landholder, Saligrama, Yedatore Taluk.
10 G. Mallanna, Patel & Landholder, Nagavala, Mysore Taluk.
11 R. Devaiya, Shanbhogue, Harohalli, Mysore Taluk.
12 Mir Raza Alli Sab, Merchant, Periapatna, Hunsur Taluk.
13 Chowdegowda, Patel, Chikka Hunsur, Hunsur Taluk.
14 M. Subba Rao, Contractor, Magge, Heggadadevankote Taluk
15 E Krishnappa, Landholder, Nanjangud.
16 P Papanna, Merchant, Nanjangud
17 V K. Nanjundaiya, Gundlupet
18 Doraswamiengar, Landholder, Chamarajanagar.
19 Chowda Setty, Landholder, Chamarajanagar.
20 G. Venkataramana Setty, Merchant, T. Narasipur.
21 P. R. Lakshmi naranappa, Landholder, Mugur.
22 Venkatappa alias Chikkanna, Merchant, Malavalli.
23 Chikka Subbaiya, Jamindar, Halagur, Malavalli.
24 G. Devojee Rao, Pleader, Mandya.
25 K. Papaiya Chetty, Landholder, Mandya. [Tk.
26 A. Narasimhachar, Landholder, Nayasinganahalli, Krishnarajapet
27 Ayachita Narayan Dikshit, Inamdar, Gudehosahalli,
28 Vacant.
29 Siddalinga devaru, Landholder, Seringapatam.
30 Gundappa, Landholder, Devalapura.

Section LR
File No. 1682-26
Serial No. 12

Camp No. R 10

To

The Secretary

Govt Survey Officer

in Mysore

Sir,

I am directed to request you to kindly state whether the Surveyor and Talukdar Jahagirs) have been surveyed & settled and whether the tenants in these Jahagirs are paying to Government only the assessment any thing [illegible]

over

ಕುಂದೂರು ತಾಲ್ಲೂಕಿನಲ್ಲಿ ಬೇರೆಬೇರೆ ಬಾಬುಗಳಲ್ಲಿ ಲೋಕಲ್ ಸೆಸ್ಸಿನ ವಸೂಲಿ ಮತ್ತು ವೆಚ್ಚವನ್ನು ತೋರಿಸುವ ತಕ್ತೆ.

ಸಾಲುಗಳು	ವಸೂಲಾದ ಲೋಕಲ್ ಸೆಸ್ಸಿನ ಒಟ್ಟುಮೊಬಲಗು			ಈ ಕೆಳಗೆಕಂಡ ಬಾಬುಗಳಲ್ಲಿನ ವೆಚ್ಚ.														ಕಿಲ್ಮು			ಷರಾ
				ವಿದ್ಯಾಭ್ಯಾಸ			ಮೆಡಿಕಲ್			ಸಿಡುಬು ಹೂಕು ವೈದ್ಯ			ರಸ್ತೆಗಳು			ಜಮ್ಮಾ						
	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	ರೂ.	ಆ.	ಪೈ	
1869—70	439	13	0	664	2	2	....	....	....	125	12	10	....	..	....	789	15	0	—250	2	0	
1870—71	430	2	1	655	4	4	....	....	....	120	0	0	....	....		775	4	4	—345	2	3	
1871—72	758	5	9	722	9	2	....	....	....	120	0	0	....	..	..	842	9	2	— 84	3	5	
1872—73	1,437	15	5	738	0	0	....	....	....	120	0	0	....	..	..	858	0	0	+579	15	5	
1873—74	1,216	2	11	764	4	0	....	....	....	120	0	0	....	....	..	884	4	0	+331	10	11	
1874—75	1,055	13	2	725	10	2	....	....	....	120	0	0	....	....	..	845	10	2	+210	3	0	
1875—76	877	3	0	777	12	10	....	....	....	112	6	3	....	....	....	890	3	1	— 13	0	1	
1876—77	1,234	11	5	839	15	11	7	....	..	97	15	10	763	6	8	1,708	6	5	—473	11	0	
1877—78	1,360	0	9	720	15	9	....	....	....	65	15	2	314	10	1	1,1 1	9	0	+259	1	9	
1878—79	1,360	14	9	447	10	6	....	..	....	19	15	11	492	13	11	960	8	4	+400	6	5	
1879—80	1,982	1	9	471	10	11	....	....	....	64	10	10	169	6	0	705	11	9	+1,276	6	0	
1880—81	2,214	3	2	561	7	5	....	....	....	90	0	0	142	1	9	793	9	2	+1,420	10	0	
1881—82	2,099	12	10	652	14	10	....	..	....	128	12	9	17	14	0	799	9	7	+1,300	3	3	
1882—83	1,941	2	4	711	13	4	....	..	....	110	0	0	33	14	0	855	11	4	+1,085	7	0	
1883—84	2,275	11	7	752	14	11	....	....	..	106	4	9	302	0	3	1,161	3	11	+1,114	7	8	
1884—85	1,628	13	3	798	13	6	....	..	....	130	0	0	118	8	4	1,047	5	10	+ 581	7	5	
1885—86	2,106	3	9	886	3	1	78	11	4	118	5	4	255	10	8	1,338	14	5	+ 767	5	4	
1886—87	2,507	15	3	895	9	2	....	....	....	110	0	0	337	0	7	1,342	9	9	+1,165	5	6	
1887—88	2,570	9	4	1,179	10	6	676	3	8	130	0	0	664	11	2	2,650	9	4	— 80	0	0	
1888—89	2,322	10	11	999	7	9	615	0	7	120	0	0	219	7	2	1,953	15	6	+ 368	11	5	
1889—90	2,479	2	2	944	14	4	640	10	0	125	0	0	498	8	2	2,209	4	6	+ 269	13	8	
1890—91	2,367	11	0	1,040	9	0	602	4	11	120	0	0	280	6	0	2,043	3	11	+ 324	7	1	
1891—92	2,973	12	1	1,274	2	1	1,165	3	6	150	0	0	1,150	9	8	4,039	15	3	—1,066	3	2	
1892—93	2,323	9	8	1,022	4	11	860	3	4	120	0	0	140	11	7	2,143	2	10	+ 180	5	10	
1893—94	2,762	4	5	1,157	11	3	837	9	6	131	8	0	76	15	0	2,203	11	9	+ 558	8	8	
1894—95	2,713	1	2	1,082	12	8	860	6	11	120	0	0	309	5	1	2,372	8	8	+ 340	8	6	
1895—96	2,311	5	11	1,093	7	2	860	6	1	120	0	0	214	1	4	2,287	14	7	+ 23	7	4	
1896—97	3,216	13	8	1,611	7	6	1,063	1	6	120	0	0	1,565	1	11	4,359	10	11	—1,142	13	3	
1897—98	4,047	10	1	1,301	5	10	992	12	9	120	0	0	687	3	11	3,101	6	6	+ 946	3	7	
1898—99	3,504	0	8	1,415	7	11	691	8	1	120	0	0	602	3	10	2,829	3	10	+ 674	12	10	
1899—00	3,335	8	7	1,448	9	2	1,689	12	6	120	0	0	735	9	5	3,993	15	1	— 658	6	6	
1900—01	3,456	13	8	1,299	5	0	4,700	9	0	120	0	0	1,278	7	6	7,398	5	6	—3,941	7	10	
1901—02	3,523	0	0	1,270	14	9	4,428	0	6	111	9	9	73	4	6	5,883	13	6	—2,360	13	6	
1902—03	3,243	14	10	1,259	5	7	4,921	2	11	105	2	7	197	12	7	6,483	7	8	—3,239	8	10	
1903—04	3,052	7	9	1,278	10	5	6,228	8	1	120	0	0	245	11	9	7,872	14	3	—4,820	6	6	
1904—05	4,052	15	1	1,354	2	0	6,782	8	9	156	0	0	1,994	3	1	10,286	13	10	—6,233	14	9	
1905—06	3,731	15	2	1,422	10	4	4,485	13	1	144	0	0	2,430	13	8	8,483	5	1	—4,751	5	11	
1906—07	3,168	15	3	1,385	8	9	2,272	1	3	144	0	0	776	6	0	4,578	0	0	—1,409	0	9	
1907—08	3,485	5	9	1,400	9	4	1,627	11	9	144	0	0	16	11	0	3,189	0	1	+ 296	5	8	
1908—09	2,632	8	3	1,472	3	1	2,381	3	7	148	0	0	295	2	5	4,296	9	1	—1,664	0	10	
1909—10	3,230	12	4	1,373	11	1	1,865	0	5	144	0	0	216	6	6	3,599	2	0	— 368	5	8	
1910—11	2,994	1	3	1,251	13	0	1,471	7	7	144	0	0	707	6	3	3,574	10	10	— 580	9	7	
1911—12	4,224	0	9	1,251	3	3	450	6	1	144	0	0	555	0	0	2,400	9	4	+1,823	7	5	
1912—13	3,189	14	1	1,153	6	6	915	8	0	144	0	0	1,886	8	7	4,099	7	1	— 909	9	0	
1913—14	3,116	9	11	1,255	5	8	1,302	9	3	144	0	0	1,233	14	9	3,935	13	8	— 819	3	9	
1914—15	2,810	9	8	1,593	13	1	730	3	0	144	0	0	1,005	7	6	3,473	7	7	— 662	13	11	
1915—16	3,749	11	1	2,121	11	1	829	8	8	144	0	0	281	14	8	3,377	2	5	+ 371	15	5	
1916—17	3,076	9	8	2,074	6	6	834	12	4	144	0	0	325	4	6	3,378	7	4	— 301	13	8	
1917—18	4,380	3	0	2,905	8	2	977	1	3	94	7	3	646	12	9	4,623	13	5	— 245	10	5	
1918—19	3,857	8	5	2,593	2	4	1,184	8	9	162	8	0	7,513	14	10	11,451	1	11	—7,596	9	6	
1919—20	4,067	8	2	2,473	7	11	1,163	3	4	148	8	0	813	0	2	4,598	3	5	— 530	11	1	
1920—21	3,617	0	3	2,580	3	8	1,332	9	1	173	7	1	121	8	0	4,207	11	10	— 590	11	7	
1921—22	3,330	5	2	3,004	2	11	999	6	11	159	0	0	249	14	8	4,412	8	6	—1,082	3	4	
1922—23	3,362	3	3	3,463	0	8	1,823	10	6	239	9	10	854	3	0	6,380	8	0	—3,018	4	9	
1923—24	2,753	15	10	3,543	8	0	1,495	14	4	354	8	0	1,119	2	0	6,513	0	4	—3,759	0	6	
1924—25	4,342	9	4	3,632	8	8	1,616	1	9	199	8	4	258	4	6	5,706	7	3	—1,363	13	11	
1925—6ನೇ ಸಾಲಿನ ಫೆಬ್ರು ವರಿ ಆಖೈರಿನ ವರೆಗೆ.	899	2	3	2,446	9	7	1,170	10	1	146	10	8	526	9	0	4,290	7	4	—3,391	5	1	
	ಜುಮ್ಮಾ 1,51,206	2	9	79,220	9	5	69,631	6	11	7,519	11	2	36,016	0	8	1,92,387	12	2	—41,181	9	5	

ಮೈಸೂರು ಶ್ರೀಮನ್ಮಹಾರಾಜರವರ ಸರ್ಕಾರ.

ಜನರಲ್ ಮತ್ತು ರೆವಿನ್ಯೂ ಸೆಕ್ರೆಟೇರಿಯಟ್.

ನಂ. ಜೆ. 455—ಜೆ. ಎ. ಬೆಂಗಳೂರು, ದಿನಾಂಕ 16ನೇ ಜೂನ್ 1926.

ಮೈಸೂರು ಶ್ರೀಮನ್ಮಹಾರಾಜರವರ ಸರ್ಕಾರದ ಚೀಫ್ ಸೆಕ್ರೆಟೆರಿಯವರಾದ ಪಿ. ಜಿ. ಡಿ'ಸೌಜಾ, ಎಸ್ಕ್ವಯರ್, ಬಿ.ಎ., ಬಿ.ಎಲ್. ರವರಿಂದ.

ಮೈಸೂರು ಪ್ರಜಾಪ್ರತಿನಿಧಿ ಸಭೆಯ ಪ್ರಧಾನ ಕಾರ್ಯದರ್ಶಿಗಳಾದ ಎ. ವಿ. ರಾಮನಾಥಯ್ಯ, ಎಸ್ಕ್ವಯರ್, ಬಿ.ಎ. ರವರಿಗೆ,

ಸ್ವಾಮಿ,

ಮುಳಂದೂರು ಜಹಗೀರಿನಲ್ಲಿ ವಸೂಲಾಗುವ ಲೋಕಲ್‌ಫಂಡ್ ಮುಂತಾದ ಸ್ಥಳೀಯ ಬಜೆಟ್ ಪ್ರಜಾಪ್ರತಿನಿಧಿ ಸಭೆಯ (1926ನೇ ಇಸವಿ ಜೂನ್) ಬಜೆಟ್ ಅಧಿವೇಶನದಲ್ಲಿ, ಮಿ॥ ವೈ. ಶ್ರೀನಿವಾಸಯ್ಯಂಗಾರ್ ರವರು ಮಂಡಿಸಿರುವ ನಿರ್ಣಯದ ಬಾಬತ್ತು, 1926ನೇ ಇಸವಿ ಜೂನ್ 9ನೇ ತಾರೀಖಿನ ಡಿ. ನಂ. 1699ನೇ ನಂಬರಿನ ನಮ್ಮ ಕಾರ್ಯದರ್ಶಿಯವರ ಆಜ್ಞೆಯಾದ ನಮ್ಮ ಪತ್ರ ವ್ಯವಹಾರದ ಸಂಬಂಧದಲ್ಲಿ ಸದರಿ ಮಂಡಿಸಿರುವವರಿಗೆ ಬೇಕಾಗಿರುವ ಸಂಗತಿಗಳನ್ನು ತಿಳಿಸಿದ ತರ್ಜುಮೆಯು ಇದರಲ್ಲಿ ಸೇರಿಸಲ್ಪಟ್ಟಿದೆಯೆಂದೂ, ಅದನ್ನು ಸದರಿ ಮಂಡಿಸಿರುವರಿಗೆ ಕಳುಹಿಸಬಹುದೆಂದೂ ನಾನು ತಮಗೆ ತಿಳಿಸಲು ಆಜ್ಞಾಪಿಸಲ್ಪಟ್ಟಿದ್ದೇನೆ.

ಇಂತಿ ತಮ್ಮವಿಧೇಯ,
(ದಸ್ಕತು) ಪಿ. ಜಿ. ಡಿ'ಸೌಜಾ,
ಮೈಸೂರು ಸರ್ಕಾರದ ಚೀಫ್ ಸೆಕ್ರೆಟರಿ.

ಮೆಮೋ ನಂ.

ಮೇಲ್ಕಂಡ ಲೇಖನದ ನಕಲನ್ನು ಪ್ರಜಾಪ್ರತಿನಿಧಿ ಸಭೆಯ ಮೆಂಬರುವರಾದ ಮಿ... ... .ಗೆ ತಿಳಿವಳಿಕೆಯ ಬಗ್ಗೆ ಕಳುಹಿಸಲಾಗಿದೆ.

ಹುಕುಂ ಬಮೋಜೀಬ್,

ಮೈಸೂರು ಸರ್ಕಾರದ ಚೀಫ್ ಸೆಕ್ರೆಟರಿ.

Srikantha Sastry,

Agent, Sringeri Mut

Camp .....

Dated ...14...

GEN. & REV. SECRETARIAT 4030/13.11.26 4 927 MUZRAI

D.O.No. 1803 D.146

Camp Sermadevi. Tinnevelly Dt.. Dated the 7th November, 1926.

Mur 7-27 1

My dear Dewan Sahib,

I beg leave to submit the following representation under the direction of His Holiness Sri Jagadguru with regard to the right and privileges of the Sringeri Mutt.

The Sringeri Jahgir was granted to the famous Sri idyaranya Swami by the Vijianagar Kings Harihara I, Bukka, and arahara II about 550 years ago with all sovereign rights. After hem, the Keladi Chiefs, Hyder Ali and Tippu Sultan, and Sri -- Krishnaraja Wodeyar III, recognising the independence of the Jahgir, did not in any manner interfere with its affairs. The Gurus had full sway over the Jahgir without any intereference from the Government. During the regime of the British Rendition, however, the Civil, Criminal and Police administration of the Jahgir was forcibl wrested from the Jahgirdar and the same state of things continues to this day though in revenue matters the powers of the Gurus were not interfered with.

The Government have in their Order of the 31st May 1922 further curtailed the powers of the Jahgirdar, treating him like an ordinary Inamdar. I have on many an occasion brought to your notice the various hardships and the loss of prestige that resulted therefrom.

While passing the Income-tax Regulation, the Government directed its applicability to the Sringeri Jahgir also. The Mutt seems to have been exempted from payment of the tax in consideration more of its being a charitable institution than of its standing as a Jahgirdar and the inherent rights and privileges long enjoyed by

by it.

Latterly, the District authorities have come in their turn to demand payment of the railway and education cesses since ordered by Government to be levied in Government Taluks on the recommendation of the District Board.

The Government have further very recently directed that the Village Panchayet Regulation should be applied to this Jahgir also as in the case of the other parts of the State and that the Jahgirdar should give up his right to the levy of Mohatarfa as the Government have themselves relinquished their right thereto in the interests of the people.

His Holiness is therefore much concerned to find his Jahgir burdened with taxes undreamt of for over five centuries, his rights and privileges that knew no limitations in the past, cripple at every turn and himself treated as having no higher status than that of an ordinary petty Inamdar enjoying his Inam by virtue of a sale, gift or mortgage

Representations made hitherto have not been favourably considered. His Holiness, however, feels encouraged to make one now, as he has observed with pleasure a genuine desire in your regime to enter into the feelings of the people and render justice. He trusts that the Sringeri Jahgirdar's position will on enquiry be found to be not that of the ordinary Inamdar and looks up to you for the restoration to the Mutt of its lost privileges. You will be earning a lasting reputation for fairness and justice by exempting the Mutt from such taxes as are intended to be levied and which if levied would lower the prestige and position of the Mutt.

Camp .....

The favour of an early reply is requested.

I remain,

Yours Sincerely,

Mirkam D

Amin-Ul-Mul

DEWAN'S OFFICE.
Received on
11. NOV. 1926
No. M521.

Mirza Muhammad Ismail, Esq., C.I.E.,

Dewan of Mysore,

B A N G A L O R E .

II Member on H-

Complts.

9/11/26

RR 168-26-

OFFICE OF THE SUPERINTENDENT
MYSORE REVENUE SURVEY,

Dated, Bangalore....26 November 1926.

D 4435
27.11.26

D. Srinivasa Rao, Esq., B.A.,
~~D. SRINIVASA IYENGAR, Esq., B.A.,~~
Superintendent of Revenue Survey
and Settlements in Mysore.

P. G. D'Souza, Esq., B.A., B.L.,

Chief Secretary to the Government
of H. H. the Maharaja of Mysore.

SIR

In reply to your letter No.Camp R.10, dated 14-10-1926 enquiring whether the Sringeri and Yelandur Jahgir Taluks are surveyed and settled and whether the ryots in the said Jahgirs are paying anything to the Inamdar in addition to the assessment by way of Local etc. cesses, I have the honor to state that survey and settlement have been introduced into the said Jahgirs and that the ryots of the Jaghirs are, under the survey guarantee, liable to pay, in addition to the assessment local and irrigation cesses which I believe are being collected from the ryots in the Jahgir villages.

No information is available in this Office as regards cesses other than those mentioned in the survey guarantee.

I have the honor to be,

Sir,

Your most obedient servant,

D. Srinivasa Rao
Superintendent.

SUBJECT.....

.....

.....

Section CR

File No. 168-26

Serial No. 14

Diary No. of letter replied to.....3493/43

No. R 3481-2

To

General and Revenue Secretariat

( )

the *192*

the Dy. Commr

1) Mysore

2) Kaveri

Date of issue.....13/12/26

Signed by.....Mr. M.V.

Sir,

I am directed to request you to kindly enquire & report early whether the rights in (1) Yelandur (2) Sriperumbudur are paying in addition to local cess, Ry and education cess to the Imperial Govt. I have the

List of enclosures.....

Copied by.....G. ✓

Examined by.....10/12

10/12

Yours faithfully

Secy

over

No. A1-3054-26
119
En no. two

20 D 51 26
11-12-26

Office of the Deputy Commissioner,
KADUR DISTRICT,
Dated Chikmagalur, 8th January 1927

Dear Mr. Venkatesa Iyengar,

With reference to your D. O. letter No. R. dated 11th December 1926 re: the payment of cesses by the Jaghirdar of Sringeri to Government, the Deputy Amildar is not able just now to give me a copy of the Order referred to (Sir. K. Seshadri Iyer's), but says the entire file is with the Agent who would be able probably to furnish the same. He has, however, produced before me a copy of Government Order No. 4029-31/L.F. 51-92 dated 22nd September 1896(Copy attached in which there seems to be a recognition of the enjoyment of the Local Fund Revenue by the Mutt. The Deputy Amildar says he has also written to the Agent to send copies of such Orders that may be available bearing upon the subject

2. I also find on making enquiries in the Sringeri Sub Taluk Office that the D.O. letter of Mr. D. Srinivasa Iyengar requires modification in a few particulars. The Deputy Amildar represents that there has never been any requisition to collect Railway Cess on Land Revenue. The representation referred to in para 3 of Mr. D. Srinivasa Iyengar's letter refers according to the Deputy Amildar to the Railway Cess on Excise Revenue only, which is reported to have been collected from the year 1916-17(Vide Copy of the Agent's letter No. Mis. 95 dated 26th October 1926 to the Deputy Commissioner attached). This representation seems to be the same that I find from the records available here to have been submitted to Government with this Office letter No. 461 dated 15th June 1925). Education Cess again on Land Revenue is reported not to be levied at all in the Jaghir limits, but is levied on the Excise Revenue only. It is this amount that is stated to be referred to as being kept in deposit in para iv of Mr. D. Srinivasa Iyengar's letter.

3. I have not been able to get any further information on the above points in the District Office. The Agent has only reported in his letter No. Mis. 467 dated 23rd Decem-

Letter No. 96 Mis. 26/27 dated 26th October 1926 from the Agent, Sringeri Jaghir to the Deputy Commissioner Kadur District.

With reference to your letter No. C. 37-2/26-27 dated the 17th instant calling for certain information in re: the payment of Railway Cess, I have the honor to note in the margin the amount of Railway Cess collected in the Jaghir on Excise Revenue. A sum of Rs 2,692-0-0 collected in this behalf up to the end of 1924-25 has been duly credited into the Koppa Taluk Treasury.

Year.	Railway Cess Collected
1916-17 & 1917-18	Rs 17 - 11- 5
1918-19	362 - 10 -3
1919-20	397 - 4 -11
1920-21	383 - 0 8
1921-22	375 - 5 -4
1922-23	398- 4 - 8
1923-24	374 -15- 1
1924-25	401 - 0- 1
1925-26	308 -15- 0
Total	3,019- 3- 5

Cess collected during recent years has also been paid up to the end of July 1926.

" C O P Y "

H. C. Ramachar

Deputy Commissioner,
Kadur District.

10/11/27

No.4029-31--L.F.51-92, dated, Bangalore, 22nd September, 1896.

ORDER THEREON. --- The increase proposed amounting to Rs.6 per men is sanctioned and will be borne by the Sringeri Mutt and District Funds in the proportions of ¾ and

2. The objection of the Sringeri Mutt appears to Government untenable. The Dispensary was established for the benefit of the people in the Jahgir; and the Proportionate additional charge payabl by the Mutt is very small, namely Rs.4½. It is observed that this an item which elsewhere in the Province is paid entirely from Local funds and that the Mutt which enjoys the Local Fund revenue of the Jahgir cannot reasonably object to pay three-fourths of it

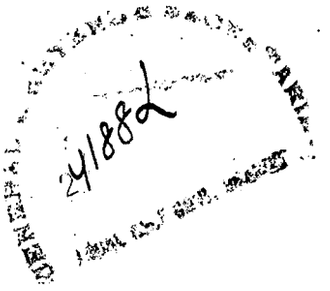
3. The Deputy Commissioner is requested to point out the sourc in the current year s District Fund Budget from which the charge can be met.

SD/_ C. SREENIVASIENGAR

Secy. to Government,
Gen. and Rev Depts

Office of the Deputy Commissioner,
Kadur District.

Chikmagalur, Dated 17th February 1927



From

G. B. Hebbikar Esq., B. A., L. L. B.,
DEPUTY COMMISSIONER,
KADUR DISTRICT.

To

N. Madhava Rao Esq., B. A., B. L.,
Chief SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
~~DEPARTMENT~~,
BANGALORE.

SIR,

With reference to your letter No. R. 4652-60 dated the 2nd instant requesting to be informed of the action taken on items nos 10, 12, 31, 38, 16, 47, 48, and 52 of the responsibility sheet appended to the Proceedings of the meetings of the heads of Departments and Deputy Commissioners held in October 1926, I have the honour to state as follows:-

Item 10. Obtaining accounts of income and expenditure of local cess from Jahagirs
Item 12. Recovery of arrears of cesses from the Sringeri Jahagir.

The Agent Sringeri Jahagir, was requested to furnish the above details in this office No. A1-3054-26 dated 14th December 1926. From his reply since received with his No. 1956 dated 27th January 1927, it is learnt that a sum of Rs 29,680/- was collected as local cess in the Jahagir, during the past 10 years (from 1916-17 to end of 1925-26) and that the whole amount so collected plus an additional sum of Rs 5,806/- was spent during the period on the maintenance of roads in the rural parts of the Jahagir.

As regards the recovery of cesses collected in the Jahagir to the Government, the Agent contends that the demand on the part of the State for the payment of Railway and education cesses etc. not only conflict with the autonomous rights of the Mut granted by the documents in its possetion, but against all precedents. He states that a representation under the orders of His Holiness has already been sent up to Government on 7th November 1926, and is pending their orders. A copy of the Agents letter together with that of its enclosures is enlosed herein for kind perusal and orders of Government.

In his letter No. 96 Mis/26-27 dated 26th October 1926, however (copy enclosed) the Jahagir Agent has vertually admitted the claim of Government for Railway Cess on Excise Revenue. A sum of Rs 3,019-3-5 being Railway Cess on Excise Revenue in the Jahagir has been collected and credited to Government and paid into the Koppa Taluk Treasury from 1916-17 to the end of 1925-26. I venture to think in these circumstances, that the Jahagirdar having admitted the claim of the State for Railway Cess on Excise Revenue, he has no valid ground to question the claim of Government for -- Railway Cess and even Education Cess on all items of Revenue on which Local cess is collected. I request therefore that the Government will be pleased to examine the whole question of the claim for cesses and pass their early orders in the matter.

Item 31. re: Appointment of Bench Magistrates.

It is rather difficult to find for nomination suitable candidates fully qualified for the work in most places. But suitable gentlemen are as for as possible being recommended for appointment

Necessary instructions have been issued to the Sub Division Officer and all Amildars and Deputy Amildar Narasimharajpur, in the matter Their attention has been pointedly drawn to the importance of the inspection by them of the interior and less accessible parts in the district Their diaries will be scrutinised with a view make their tours as effective as possible.

Item No 47. Providing Name Stones to road side villages

The Amildars have been requested to report through their Sub Division Officer the action taken hitherto in the matter; and further instructions will be issued to them as may be necessary after the receipt of their reports.

Item. 48. Programme of Village Improvement Works.

Orders have been issued to the Amildars through Sub Division Officer that the programmes for Village Improvement Works should be prepared soon after the village panchayats come into existance.

Item. 46. Organisation of the District and other Exhibitions.

The reports of Amildars embodying their suggestions in the matter have been called for through the Sub Division Officer and immediate action will be taken on receipt of all the reports.

Item No. 38. Conservation and systamatic inspection of date groves.

---

in this direction and progress noted from time to time. I inspected several date groves in the course of my tour into the interior of the taluk.

I have the honour to be Sir,
Sir,
Your most obedient servant.

C.P. Hebbleton,

Deputy Commissioner
Kadur District.

Your letters No C 37-2 dated 17-10-26 and No. 1-3054-26 dated 14-12-26 in the matter of furnishing some particulars of local and Railway cesses in the Sringeri Jahagir were duly received ~~received~~ in His Holiness camp, having been forwarded by the Deputy Amildar of Sringeri Jahagir who received them in the first instance at head-quarters I regret the delay in replying to the said references, entailed as it was, from the circumstances of His Holiness ~~xxxx~~ -- absence on tour in these parts far away from head-quarters and of our preoccupations incidental to the tour.

The antiquity of the Jahagir, dates from about themiddle of the 14th century, and successive Ruling Houses that have held sway over the country have invariably allowed the Gurus to have all full powers over the Jahagir, without any interference from their governments. Recently however, attempts to encroach on these powers have become frequent by insistant pressure being brought to bear upon the Jahagir to submit to demands on the part of the State for payment of incometax, Railway and Education cesses by the Jahagir, and to submit to the introduction of Village Panchayats in the Jahagir, and to forego the right to leavy Mohaterfa, quite against all precidents and notwithstanding the long standing autonomous rights of the Jahagir borne out by numerous documents in the possession ofthe Mut, thus materially affecting the status and prestige of the Jahagirdar. With a view that Government may go through the old records of the Mut and clearly and once for all examine the whole questions of the Jahagirdars status, his rights and previleges, a representation under the orderrs of His Holiness has already been sent up to Government on 7-11-1926 and pending their orders there on, I feel unable to communicate His Holiness' opinion on the matters alluded to in your letters referred to above.

As for as the local cess collected by the Jahagir is concerned I forward herein enclosed, as desired, statements showing the collections made and the amounts spent on the maintenance of roads etc., during the past 10 years.

1. Local Cess collected in the Jahagir during the ten years from 1916-17 to end of 1925-26

2. Milage of Roads (excluding municipal- 2 miles)

3 Amount expended during the said period on the maintenance of roads etc.,

N. B. Besides the above, expenditure Rs 10.012 has been spent during the said period on the Sringeri Town Municipap roads and sanitary improvements, apart rrom separate expenditure incurred the maintenance of a dispensary.

Statement of Local Cess Collections made in the Sringeri Jahagir during the ten years 1916-17 to 1925-26

Year	Amount
1916-17	3190
1917-18	3140
1918-19	2922
919 -20	2388
1920-21	3081
1921-22	2880
1922-23	2857
1923-24	3112
1924-25	2761
1925-26	2849
	Total 29680

Name of road	Length of road		21-22	22-23	23-24	24-25	25-26
Norway Sringeri	5		716	616	623	825	2780
Begar	5		445	483	716	833	3354
Sollebile "	6		704	108	101	613	434
Nemmar "	3		283	73	293	218	159
Higga "			114	18	219	90	25
Total	22	0	2262	1298	2962	10005	6752

With reference to your letter No. C. 37-2/26-27 dated the 17th instant calling for certain information in re: the payment of railway Cess, I have the honourto note in the margin the amount of railway Cess collected in the Janagir on Excise Revenue. A sum of Rs 2692-9-0 collected in this behalf up to the end of 24-25 has been duly credited into the Koppa Taluk Treasury on 29-6-1925.

Cess collected during recent years has also been paid up to the end of July 1926.

Year	Railway Cess collected		
1916-17 and 1917-18	17	11	5
1918-19	362	0	3
1919-20	397	4	1
1920-21	383	-	8
1921-22	375	5	4
1922-23	398	4	8
1923-24	374	5	1
1924-25	~~208~~ 401	~~15~~ 6	~~0~~ 1
1925-26	308	15	0
	3,019	3	5

D. C. 5.
No. A1-3054-26.
Encs. One Extract.

Camp D 13/6/27

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

Dated Chikmagalur, 6th June 1927.

D 8616/927

FROM. H, V. Ramasvami, Esq, M.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT.

Ack 17/6
Reference 1927

TO N. Madhava Rao, Esq, B.A., B.L.,
CHIEF SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
BANGALORE.

SIR,

Re: the payment of Railway and Education Cesses to the Inamdar by the ryots in Sringeri Jahgir.

With reference to your letter No. R. 3481-2/L.R. 168-26-14 dated 13th December 1926, and reminder No. R. 7474 dated 10th May 1927, calling for a report re: the payment of Railway and Education cesses to the Inamdar by the ryots in Sringeri Jahgir, I have the honor to invite kind reference to this office letter No. S. 3022-26 dated 18th February 1927, wherein the matter has been reported upon. I, however, enclose herein, for ready reference an extract from that communication.

I have the honour to be,
Sir,
Yourmost obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner, Kadur District
(Absent from station

Extract from letter No. S.3022-26 dated the 18th February 19 from the Deputy Commissioner, Kadur District, to the Chief Secre tary to the Government of Mysore, Bangalore.

Item No. 10. Obtaining accounts of income and expenditure of Local cess from Jahagirs.

Item No. 12. Recovery of arrears of cesses from the Sringeri Jahgir

The Agent, Sringeri Jahagir, was requested to furnish the above details in this office No. A1-3054-26 dated 14th December 1926. From his reply since received with his No. 1956 dated 27 January 1927, it is learnt that a sum of Rs. 29,680/- was collected as local cess in the Jahgir, during the past 10 years (from 1916-17 to end of 1925-26) and that the whole amount so collected plus an additional sum of Rs. 5,806/- was spent during the period on the maintenance of roads in the rural parts of the jahgir.

As regards the recovery of cesses collected in the Jahgir to the Government, the Agent contends that the demand on the part of the State for the payment of Railway and education ces etc., not only conflict with the autonomous rights of the Mutt granted by the documents in its possession, but are against al precedents. He states that a representation under the orders of His Holiness has already been sent up to Government on 7th November 1926, and is pending their orders. A copy of the - Agent's letter together with that of its enclosures is enclose herein for kind perusal and orders of Government.

In his letter No. 96. Mis. /26-27 dated 26th October 1926 however (copy enclosed) the Jahagir Agent has virtually admit the claim of Government for Railway cess on Excise Revenue. sum of Rs. 3,019-3-5 being Railway Cess on Excise Revenue in th Jahgir has been collected and credited to Government and paid into the Koppa Taluk Treasury from 1916-17 to the end of 192 I venture to think in these circumstances, that the Jahgirdar having admitted the claim of the State for Railway cess on Excise Revenue, he has no valid ground to question the claim of Government for Railway cess and even Education Cess on al items of Revenue on which Local cess is collected. I reque therefore that the Government will be pleased to examine the whole question of the claim for cesses and pass their early orders in the matter.

The Agent,

Sringeri Mutt.

S i r,

I am directed to invite reference to your letter No. 1803 dated the 7th November 1926, addressed to the Dewan, in the matter of the levy of certain new taxe in the Sringeri Jahgir and the position of the Mutt in relation thereto and to state that Government have given full consideration to the communication and are unable to accept the view of the position of the Jahgir set forth in it. It is not understood how the levy of a tax on the people residing in the Jahgir affects the position of the Mutt nor how such a tax can be a burden upon the Jahgir dar. When the financial requirements of the administration involve the imposition of new taxes applicable to ~~all~~ the State, no part of the State can claim to be exempt from them. In the circumstances I am express regret that no assurance can be conveyed, as requested in your letter, that the ~~Jahgir~~ Taluk of Sringeri will be ~~generally~~ exempt from ~~the~~ taxes of the kind referred to.

The question of levy of Education an Railway cesses in the Jahgir is separately before Government and ~~the question of~~ that in the Sringeri Jagir the abolition of Mohatarfa ~~in the Jahgir~~ is also under consideration in connection with

the general question relating to the extension of the Village Panchayet scheme to - alienated villages in the State. Orders will issue in these matters separately and communicated to you in due course.

I have etc.,

Financial Secretary to Govt.

Please further refer

D 37
10-7-27

C No. 591 LB / 26-27
Reads three

Office of the President, District Board of Mysore, Mysore, dated 11th/13th July 1927

GEN. & REV. SECRETARIAT
27 JUL 1927
MUZRAI
591
GEN. & REV. SECRETARIAT
3873
14 JUL 1927
DEVELOPMENT BRANCH

From

A.V.Ramanathan, Esq.,B.A.,

President, District Board of Mysore, Mysore.

Pers 420-26-3

To

D8745 Letter from Govt 11/7

N.Rama Rao, Esq..B.A.,B.L.,

Secretary to the Government of Mysore,

Development Departments, Bangalore

Sir,

Subject Railway and Education Cesses in Yalkundur Taluk

Ref M

With reference to your letter No. D 11489 / Edn. 420-26-2 dated 27.6.27 inviting my opinion in the matter of levying Education and Railway cesses in Yalandur Taluk, I have the honor to enclose copies of the marginally noted letters from this office to Government requesting sanction for the levy of the above cesses as the Jahagir Taluk is benefitted by the construction of Nanjangud Chamarajanagar Railway and as it has been enfranchised to return a member to the District Board. My opinion is contained in them. I request that very early orders of the Government may be kindly obtained in the matter.

I have the honor to be,

Sir,

Your most obedient servant

President,

District Board of Mysore

1. Copy of the letter no. C. 591 LB / 26-27 dated 7th Oct. 1926 from the President District Board of Mysore, to the Secretary to the Government of Mysore, Local and Legislative Departments Bangalore
2. Copy of the letter no. C. 591 LB / 26-27 dated 9-9-26 from the President District Board of Mysore to the Secretary to the Government of Mysore Local and Legislative Departments Bangalore.
3. Copy of the letter no. 591 LB / 26-27 from the President District Board of Mysore to the General Secretary to the Government of Mysore Bangalore

Letter No.C.591L.B./26-27 dated 7th Octr.1926 from the President District Board of Mysore to the Secretary to the Government of Mysore, Local and Legislative Department, Bangalore

In inviting your kind reference to this office letter No. C591L.B./26-27 dated 9-9-1926 soliciting orders of the Government in the matter of levying Railway and Education Cesses in the Yalandur Taluk and crediting the realisations therefrom to District Fund, I have the honor to state that the question of the credit of cesses realised in the Yalandur Jahagir to the -- District Board was considered by the District Board at their meeting held on the 2nd October 26. Under the new District Board Regulation Yalandur has been afforded representation in the District Board. The improvement of the roads leading to the Jahagiri, the opening of Nanjangud Chamarajanagar Railway and other activities of the District Board are necessarily benefitting the Jahagir. In view of these circumstances the District Board resolved that they "pray that the Government may recover the local, Railway and Education Cesses from the Jahagir and hand them over to the District Board as in other taluks.

In this connection I may mention here that the control and disposal of the Local Fund Cess of the Yalandur Jahagirwas ordered to be left to the Jahagirdar in letter No.6378/69 dated 11-2-1873 of the Secretary to the late Chief Commissioner after the marginally noted correspondence.

I request that in view of the extension of the District Board's jurisdiction to Yalandur Jahagir, the arrangement approved in 1873 be revised, and the cesses be recovered from the Jahagir villages as in other Inam villages and credited to the District Board accounts.

1. Letter No.2527/28 dated 9-8-1872 from the Secretary to the Chief Commissioner
2. No.110/669 dated 3-1-1873 from the Chief Commissioner to the Secretary

'Copy'

President
DC Bd. Mysr

Letter No.C.591L.B./26-27 dated 9-9-1926 from the President, District Board of Mysore, to the Secretary to the Government of Mysore, Local and Legislative Departments.

I have the honor to state that the District Board of Mysore has been levying with the sanction of Government a Railway Cess at 3 pies per rupee on all items of revenue on which local Cess is levied since the year 1918 for utilisation towards the cost of constructing railway lines in the District and that this cess is now being utilised in connection with the construction of Nanjangud Chamarajanagar Railway line.

I find that the Railway Cess is not being levied in the Yalandur Taluk probably because the local cess from the Yalandur Jahagiri is not being credited to the District Board as the Taluk is not within the District Board jurisdiction. The Railway Cess is a general item of taxation levied in the whole District and it ought to be strictly levied in Yalandur taluk also. It is not a levy on the Jahagirdar as he has only to collect it from his ryots and pay it to the District Board.

The Nanjangud Chamarajanagar Railway benefits largely the people of Yelandur Taluk and as such it seems very reasonable that they should also contribute towards its cost.

The District Board is also levying with effect from 1st July 1925 with the sanction of Government an Education Cess of 6p. per rupee on all items of revenue on which local cess is levied and this cess is also not levied in the Yalandur taluk on the same analogy as the Railway Cess.

In connection with the constitution of the District Board under the new Regulation No.III of 1926, the Yalandur Jahagir has been formed into a general constituency and enfranchised to return a member to the District Board(vide rules issued with Government Notn.No.L1311L.B.25-26-3 dated 21-8-1926)

The Railway and Education cesses are being levied in the inam villages endowed to Sree Chamarajeswaraswamy temple at Chamarajanagar and the Government in their order No.1270-87 Ml.86-25-2 dated 20-8-1926 have directed that the collections from these

Letter No.C591L.B./26-27 dated 14th May 1927 from the President, District Board of Mysore to the General Secretary to the Government of Mysore.

our letter No.L7093-4 L.B.170-26-10 dated 7th April 1927, calling for a resolution of the District Board re the arrangement to tbe made in respect of the local cess levied in the Yalandur Jahagir, I have the honor to enclose a copy of letter No.191DF27 dated 30-4-1927 received from the agent to the Jahagirdar of Yalandur. The matter was placed before the District Board at their second ordinary meeting held on 7-5-1927- along with a resolution sent by MessrsK.Venkatasamier and Basavama Devaru. The matter was "deferred until more complete information as to receipts and expenditure is obtained."

An extract from the proceedings of the meeting of the District Board is enclosed. In the meantime , I request very early orders as regards the collection of Education and Railway Cesses in the Jahagir and their credit to the District Board as requested in my letter No.C591L.B./26-27 dated 11-10-26.

'Copy'

President

Dist Bd. Mysore

DEPARTMENT OF EDUCATI

BANGALORE,

21st JULY 1927.

FROM

N.S. SUBBA RAO, ESQ., M.A., BAR-AT-LAW,

OFFG. INSPECTOR GENERAL OF EDUCATION

IN MYSORE, BANGALORE.

TO

N. RAMA RAO, ESQ., B.A., B.L.,

SECRETARY TO THE GOVT. OF MYSORE,

DEVELOPMENT DEPARTMENTS, BANGALORE.

S I R,

Adverting to your Memo No. D. 11490 dated 27th June 1927 forwarding co of letter addressed to the Deputy Commissioner, Mysore, calling for his op nion in the matter of levying education cess in Yelandur Jahagir, I have honor to invite your kind reference to this office letter No. H.C. 176/26- dated 25th August 1926, requesting the issue of definite orders, as to whe ther the Government Orders No. L. 9058-65/L.B. 66-24-7 of 26th June 1926, a E. 355-62/Edn. 36-26-4 dated 23rd July 1926 sanctioning the levy of educat cess in the Mysore and Kadur Districts respectively apply to the Yelandur Sringere Taluks also.

In this connection, I beg to state that the Deputy Commissioner and sident, District Board, Mysore, to whom a reference was also made in the ter has replied to the effect that in his letter No. C. 591/26-27 dated October 1926, addressed to the Secretary to Government in the Local and gislative Departments, he has requested Government to sanction the levy other cesses), of also education cess. from the Yelandur Jahagir, as res by the District Board.

I have the honor to be,
Sir,
Your most obedient servant,

N S Rao

Offg. Inspector General.

"Chandra Vilasa," Basavangudi,
Bangalore City. 27th October 1927.

Dear Mr.Mirza Ismail,

I have your letter of the 25th instant, regarding the question of the levy of Education and Railway Cesses in the Yelandur and Sringeri Jahagir areas

I have not just now got the new Districts Boards Regulation with me. But I take it, as stated in the Secretariat notes, that those provisions of the Regulation which authorise the levy of the Education and Railway Cesses are applicable to the whole State not excluding Jahagir areas. That being so, there is no doubt that the Government has the power under the law to direct the levy of these Cesses in the Jahagir areas in the same manner as in other parts of the State. The only question would be whether the circumstances warrant such levy; and upon this point also the papers in the file leave little room for doubt. The President of the District Board of Mysore has urged more than once that the opening of the Nanjangud-Chamrajnagar Railway, among other activities of the District Board, has materially benefited the inhabitants of the Yelandur Jahagir. And from the communication of the Inspector General of Education dated 25th August 1926. it is to be gathered that the Jahagirdar of Yelandur only contributes a portion of the entire cost of education within his Jahagir, while no contribution of any kind is made in respect of the Sringeri Jahagir. It may be taken, then, that the proceeds of the new Cesses will be applied in ways directly beneficial to the people of the two Taluks; and hence there seems to be sufficient justification for the extension of the Cesses to these Taluks. The cesses, though they will presumably be collected by the Jahagir authorities. will be paid by the inhabitants; and so the Jahagirdars will have no cause for complaint.

The case of the ordinary local cess stands on a somewhat different footing. So far as the Yelandur Jahagir is concerned, (-- I do not find any papers in the file regarding the Sringeri Jahagir--), the disposal of the local cess was left to the Jahagirdar so far back as 1873; not, of course, as being part of his emoluments, but with the distinct understanding that it should be devoted to local purposes in the same manner as obtaining elsewhere in the State. There is nothing, as far as I can see, to prevent Government from asking the Jahagirdar to give up any portion of the local cess; but in that case it is only just that he should be relieved to a corresponding extent of the responsibility for carrying out local measures. Personally I should be disposed to agree with the Inspector General of Education that the responsibility for providing educational facilities in Jahagi areas may advantageously be taken over by the State the normal contribution from local cess towards educational purposes being simultaneously credited to Government. This, however, is a distinct question and involving as it does a revision of a long-existing arrangement, it may be dealt with separately after giving the Jahagirdars concerned a reasonable opportunity for stating their own views before final orders are passed.

Yours sincerely

K S Chamarasa Wodeyar

No L 23344

Do 27-12-27

To Jaipur.

Jaipur

Sir or Madam

I am directed to
state that the [illegible]
despatch of [illegible]
[illegible] Jaipur
to Jaipur has been
delayed owing to [illegible]
for want of [illegible]
[illegible] A [illegible]
duly applies regarding

I have the
[illegible]

[illegible] Chief [illegible]

NO. 96 L 27 [illegible]

OFFICE OF THE JAGHIRDAR OF YELANDUR,

Dated. Bangalore. 22nd December 1927.

From.

Mrs. Saraswathi Narasinga Rao Purnaiya,

Agent to the Jaghirdar of Yelandur,

BANGALORE.

83 69-26-8

N. Madhava Rao, Esquire, B.A.B.L,.

Chief Secretary to the Government of Mysore.

BANGALORE

Sir,

With reference to your letter NO. L.3344 dated the 7th instant, I have the honor to submit herewith a memo on my representaion in regard to the levy of Education and Railway Cesses in the Yelandur Jaghir.

I have the honor to be

Sir,

Your most obedient servant.

Saraswathi Narasimha Rao Purnaiya

Agent to the Jaghirdar of Yelandur.

MEMO OF REPRESENTATION BY THE JAGHIRDAR OF YELANDUR, IN REGARD TO THE LEVY OF LOCAL, EDUCATION, AND RAILWAY CESSES IN THE JAGHIR.

The Jaghirdar has a higher status than ordinary Inamdars and powers of administration and control are expressly conferred on the Jaghirdar.

2. The right of the Jaghirdar to collect and have contro over the Local fund Cess was recognised by Government so long ago as 1873(Vide order NO. 6378/69 dated 11-2-1873)

When about the year 1906, the questior of bringing the Jaghir within the control of the District Board was raised Government was pleased to exclude the Jaghir like the Jaghir of Sringeri ~~from~~ from the operation of the Local Boards Regulation. This was for very sound reasons which stand good today. The Jaghirdar has been rightly exercising administrative powers in these matters and there are no grounds for depriving him of such powers now.

The Jaghirdar has according to a tabular statement already furnished to Government, been spending very much more than the local cess collected for purposes for which the fund is collected . Though it would be profitable to make over the cess to the District Board it would be undesirable from various points of view, to surrender his powers to the District Board which is quite independant of him.

5. While the other taluks have the privilage of returning two members to the District Board, Yelandur can return one. Moreover, the Jaghirdar will have no representation there, while the District Board will have full powers over the departments entrusted to it quite independent of the Jaghirdar. The administration of these departments by the Jaghirdar will at least be as efficient as that by the District Board. By virtue of the powers conferred by the Sannad and according to usage, the District Board may not be permitted to invade the powers of

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

MEDICAL DEPARTMENT

Immediate

In replying please quote
No. C. 3236-1

GEN & REV. SECTT. 5762
28 JUNE 1929
L. S. G. BRANCH.

OFFICE OF THE SENIOR SURGEON IN MYSORE,

Bangalore, dated the 26.6.1929

Enc.

Telegrams: SENORGEN.

FROM

S. SUBBA RAO, ESQ., B.A., M.B.C.M., M.R.C.S., (Eng.) L.R.C.P., D.P.H.,
Senior Surgeon with the Government of His Highness the Maharaja of Mysore.

To

The General Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

SIR,

With reference to para 2 of your letter No.L. 7141-2/L.B. 67-26 dated the 25th April 1929, to the Deputy Commissioner, Mysore District, I have the honor to inform you that the Government share of the cost for the opening of a Dispensary on a reduced scale as sanctioned in Government Order No.G. 2236-53/Med. 49-25-96 dated the 26th August 1927, will be as follows:-

Initial charges:
1. Europe Medicines Rs. 800

Recurring charges
1. Pay of Sub Assistant Surgeon @ Rs. 35/- per mensem. Rs. 420
Total Rs. 1220/

I have the honor to be,
Sir,
Your most obedient servant,
S. Subbarao
Offg. Senior Surgeon.

since seems to require to levy ~~Land~~ Cess etc in Yelandur ~~Sathegala~~ Jahagir Hobli has been included with the reply received from the Dy Mysore & this may be placed with the above

K.K. 2.7.29

Mr Previous reference

Please see Maj R. file

K. Secy 9/7

47033

89

L B 67-26-8

No. C 2655 LB Genl 28-29 Office of the Deputy Commissioner, Mysore District, Mysore, dated 7th June 1929

GEN. & REV. SECTT. 3508 11 JUNE 1929 L. S. G. BRANCH

From

K.V.Anantaraman, Esuire, B.A.,

Deputy Commissioner, Mysore District, Mysore

GEN. & REV. SECTT. BR. LSG 10. JUN. 1929 G. D. SECTION.

To

B.Narayanaswami Iyengar, Esquire, B.A.,B.L.,

General Secretary to the Government of H.H. the Maharaja of Mysore, Bangalore

Sir,

With reference to your letter No.L.7141-2/L.B.67-26 dated 25-4-1929 requesting information re the additional cost devolving upon Government for proveding facilities in the matter of Medical aid, Education and Communications in the Yelandur Jahagir by relieving the Jahagirdar of his responsibility to administer the local cess, I have the honor to submit herewith a memo explaining in detail the cost involved for the above purposed In view of the inadequate income derived from the one anna Local Cess on Land Revenue, I have proposed the opening of only one dispensary at Mambally in the course of the next three years. As regards communications a non-recurring grant of Rs. 20000 has been applied for by the District Board for improvement of Yelandur Kollegal road in this office letter No.C.591.L.B./26-27 dated 14-8-27 As stated in the memo a loan of Rs.10000 can be raised for this road if the Government are pleased to sanction an outright grant of Rs.10000

Memo

n order toenable theMysore DBstrict Board to extend its operations in theYelandur Jhagir in the matter of communications, Medical Relief and Education in thesame manner as it does in Government Taluks, the Government has already been requested this office letter No.C.591 L.B./26-27 dated 14-8-27 among other things to accord their sanction to crediting theLocal Cess collected in the --- Jahagir to District.Fund.

The levy of local cess in Inam villages is regulated by Executive Government orders and there is not any statutory provision for the same. The normal rule for levying local cess in Inam villages is to levy it on the recorded valueof theInam. The levy is by theGovernment on theInamdar who is not entitled to collect it in turn from his tenants. This will not be affected in any way by introducing survey and settlementinto Inam villages. The local cess on therecorded value of Inams will continue to be paid irrespective of the increase or decrease in the income as the result of resettlement

3. Thisnormal rule does not apply to Yelandur Jahagir The local Cess collections in Jahagir are now being enjoyed by the Jahagirdar as part of the Jahagir revenue and is not paid to Government. The income from this source was determined at the time of survey and settlement and the results arrived at the Survey and Settlement were as follows

(i) Survey assessment of occupied lands	Rs. 49352
(ii) Grazing	,, 1463
iii) One anna local cess	,, 3284
	,, 54099

The above local cess amount is made up of Rs.3084 on Government occupied land and Rs.200 on minor Inams. The Jahagirdar is taking this income providing in return facilities in respect of Medical relief, education and communications.

4. The proposal is to exempt the Jahagirdar from the liability of providing the above facilities in the Jahagir and to take over the administration of the local cess from theJahagirdar to the Government

The Education Cess is not now being levied in the Jahagir and its levy has not yet been sanctioned by the Government as recommended in correspondence ending with this office letter No.C. 591 L.B./27-28 dated 11-7-1927 in accordance with the resolution of the District Board. This may be sanctioned now.

The cost of providing primary education has to be met by the levy of the cess at 6 pies per rupee on all items of revenue on which local cess is levied, as also on the Excise and Forest Revenues of the Jahagir. This has to be supplemented by the 24% of the one anna local cess on land revenue. The total income from these cesses may therefore be expected to be Rs.3270- as follows:

(i) Education cess at 6 pies per rupee on all items of land revenue on which local cess is levied.
(ii) Education Cess on Excise Revenue
(iii) Education Cess on Forest Revenue
(iv) 24% of one anna local cess

The income from 24% of the Local Cess on Land Revenue ministered by the Government in the Education Department sations from the Education Cess are administered by the Department in consultation with the District Board.

The cost of providing educational facilities in the J has therefore to be met by cess realisations and State grants

A note has been drawn up by the District Economic Superintendent of this District on the educational needs of Yelandur Taluk and a copy of it is herewith sent for the information of the Government. It will be seen from this note that there are at present one Middle and 10 Primary Schools in the Jahagir. The average outlay incurred from the Jahagir revenue is reported to be Rs.1376 per annum. The Government are contributing Rs.160

The opening of 12 fresh schools has been proposed in the above note according to the District Board's New Scheme of Panchavet Schools. According to this Scheme an annual grant of Rs.100 towards the cost of the establishment and a lump-sum of Rs.50 for initial

[illegible] for such schools in this [illegible]

[illegible] of the establishment shall be [illegible] by the [illegible]

[illegible]ed. The total [illegible] [illegible] starting an

[illegible] schools were [illegible]:—

a. Recurring [illegible] Rs.[illegible] per annum [illegible] .. 70
Schools
b. Initial [illegible] [illegible] ... 800

Total 1500

It is also proposed to [illegible] for 10 [illegible] a grant of Rs.800 for each school, total cost [illegible].

I am of opinion that [illegible] should be [illegible] —
opened at Government cost with their staff [illegible] Standard
and Lowdah. The grants for [illegible] are [illegible] at Rs.~~500~~ 400/-
[illegible] may be borne by [illegible] State and Taluk Funds.

The [illegible] the construction [illegible] from
[illegible] while the cost of the [illegible] schools [illegible] with
to be met in future. The recurring cost of converting the existing
10 primary schools into Government institutions [illegible] at
Rs. 2800 per annum and the non-recurring [illegible] to Rs.1500
at Rs.150 each school [illegible] the scales fixed by the Government
for such schools.

The Taluk Boards of Malvan [illegible] strength of 28 with an average
attendance of 26. The population of Malvan [illegible] is 21,127. The actual
establishment sanctioned by Government for the conversion of an Incom-
plete Middle School into a Middle School with a similar strength is
Rs.498 8/- per annum at Rs.1785 per annum recurring, the non-recur-
ring cost being Rs.800. The details of the establishment are:—

One Teacher	on	Rs 40-8-80
do		28
do		22
do		20
One peon		12
Contingent grant		8
Total		1482/8 per annum

The total cost of converting 10 primary schools into Government Institutions and treating the Middle School as a Government one will amount to Rs.3826 per annum recurring and Rs.1700 non-recurring. This entire cost as already proposed by the District Board in this office letter No.C.591 L.B./26-27 dated 14-8-27 may be met from State Fund.

Communications:---

The condition of the roads in the Yelandur Taluk is most unsatisfactory. The Yelandur-Kollegal road is in a very bad condition and in order to make it trafficable the District Board have already applied for a non-recurring grant of Rs.20000. An annual allotment of at least Rs.5000 may be required for opening out new roads and meeting the cost of annual maintenance.

As regards the above grant of Rs.20000 for the improvement of Yelandur Kollegal road, it may be stated here that a loan of Rs.10000 can be conveniently raised if the Government are pleased to sanction an outright grant of Rs.10000. The whole cost can be realised by opening a toll-gate at the Kollegal Frontier after the road is formed and opened for traffic.

The undermentioned is a statement showing details of receipts and expenditure as explained above:---

Receipts	Government Share	District Board share
One anna local cess on Land Revenue	Rs788	Rs2632
Education cess at 6 pies per rupee		1642
(a) on all items in which local cess is levied		
(b) On Excise Revenue		600
(c) On Forest Revenue		240
Total	788	5114

I Medical Dispensary on a reduced scale:-----

	Recurring	Initial
Government share	920	800
District Board share	880	200

II Education

New schools under the Panchayet Scheme:

	No.	Recurring Cost at Rs.100	Initial at Rs.50	Cost of buildings at Rs.500 each for 18 schools
Government share	6	600	~~300~~ 300	4500
District Board share	6	600	300	4500

Conversion of the existing Middle and Primary Schools into Government Institutions.

Government share	3826	1700

III Communications	Annual grant	Non-recurring grant
Government share	3000	10000
District Board share	2000	

47349

L.B.67-26. Sec-9 15-31/E.C.

MYSORE ECONOMIC CONFERENCE
No. 15-31
Date 14-6-29.
CENTRAL OFFICE

Office of
The Deputy Commissioner,
Mysore District,

No.C.2655L.B./28-29 Mysore, dated the 10th June 1929.

Encl. 1

-:0:-

REV. SECTT.
G 5597
15 JUNE 1929
L. S. G. BRANCH

From

K.V.Anantaraman, Esq., B.A.,

Deputy Commissioner,

Mysore District, M Y S O R E.

Rec'd 20/6

To

B.Narayana Swami Iyengar, Esq., B.A., B.L.,

General Secretary to the Government

of Mysore. B A N G A L O R E.

GEN. & REV. SECTT.
BR. EC
12 JUN. 1929
G. D. SECTION.

Sir,

In continuation of this Office letter No.C.2655 L.B./28-29 dated the 7th June 1929 re: the additional cost devolving upon Government for providing certain facilities in the Yelandur Jahagir, I have the honour to forward herewith the District Economic Superintendent's memo referred to therein.

I have the honour to be,
Sir,
Your most obedient servant

For Deputy Commissioner,
Mysore District,
M Y S O R E.

NOTE ON THE EDUCATIONAL NEEDS OF THE YELANDUR TALUK

Area, Population and other figures of the Yelandur Taluk compared with the Mysore District as a whole.

	Mysore District.	Yelandur Taluk.	Incidence Yelandur Taluk to Mysore Di
Total area in Sqaare Miles.	5,667.05	102.11	1.8
Total population.	14,03,319	32,134	2.2
Density of Population	248	315	
Total number of villages.	3,236	28	.86
Number of villages with a population of 500 and above.	1,414	21	1.48
Percentage of number of villages with a population of 500 and above to total number of villages.	43.69	75	
Number of Schools.	1,373	11	.8
Incidence of number of Schools to total area (per Square Mile).	.24	.10	
Incidence of number of Schools to total popula-tion.	.09	.03	
Incidence of number of Schools to total number of villages.	42.4	39.4	
Percentage of boy pupils to total population.	7.1	1.2	
Percentage of children of School-going age.	47.6	12.4	
Percentage of girl pupils to total population.	1.8	.02	
Percentage of children of School-going age.	12.5	1.8	

It will be seen from the above statement that while the Yelandur Taluk compares very favourably with the District aver in the matter of the density of population and the number of populous villages, it is very poor in the number of schools has and poorer still in the school strength.

There are in all eleven schools in the Taluk, of which one is a Middle School and the rest are all Primary Schools. Of the 10 Primary Schools, 1 is for girls and two are for Adikarnatakas A statement of these schools is attached.

The schools of this Taluk have to be divided into 4 classes according to the sources from which the institutions are financed They are as follows:-

(1). The schools at Yelandur, 3 in number, the Middle School the Primary School for boys and the Primary School for girls, - receive a grant of Rs.127/- from Government and the balance of Rs.306/- is met from the Jahagirdar.

(2). Three Primary Schools, two of Mamballi and Yeragamballi and one of Adikarnatakas at Kestur, are financed entirely by the Jahagirdar, the total cost of these 3 schools amounting to Rs.56-10-0.

(3). Four Primary Schools, three at Honnur, Kestur and Komaranapur and one of Adikarnatakas at Mamballi receive a grant from Government amounting to Rs.33/- and the teachers are ex - pected to receive the balance from the respective villagers.

(4). There is one private school for Adikarnatakas at Yangiahnakere mole, the Inamdar of the village and the villagers sharing the cost in equal proportions.

Of the above mentioned schools that at Komaranapur has ceased to exist and its grant transferred to Biligiriranganabetta where the school has not been started yet for want of a teacher.

It is understood that the Jahagirdar is contemplating the establishment of two new schools at Maddur and Yeriyur shortly and that as the funds become available, he wants to open more schools.

The total Cess Demand of the Jahagirdar is Rs.3,478/- per year and the Education Cess, if levied at 6 pies in the rupee comes to Rs.1,700/- or thereabouts.

Although the number of A s l i villages in the Taluk is only 27, the total number of villages including D a k h l a villages is 41. The following are the villages with a population of 500 and above which have no schools at present:-

	Name of Village.		Population.
1.	Amble.	...	,770
2.	Yeriyur.	...	,602
3.	Komaranapur	...	963
4.	Gumbahalli.	...	783
5.	Krishnapur.	...	537
6.	Gowdahalli.	...	657
7.	Ganganur.	...	704
8.	Agara.	...	302
9.	Alkere Maddur.Agrahar.	...	647
10.	Maddur.	...	653
11.	Malagahalli.	...	517
12.	Budititttu.	...	588
13.	Sivakahalli.	...	501

A resolution has been passed in the District Conference of 1928 that schools are necessary in the following places:-

	Name of Village.	Population.
1.	Chamalapur.	135
2.	Ganganur.	704
3.	Yeriyur.	1,602
4.	Malagahalli.	517
5.	Malarpalya.	439
6.	Honnur.	2,664
7.	Maddur.	1,653
8.	Yeragamballi	2,716
9.	Uppinamole.	223
10.	Amble.	1,770

Of these 10 places, there are already schools in 2 viz., Honnur and Yeragamballi. Two more are under contemplation to be sanctioned early by the Jahagirdar and they are at Maddur and Yeriyur Chamalapur and Uppinamole may be ignored as their population is not considerable. Besides,Chamalapur is a Dakhla village of Ganaganur and is situated close to it. One school at Ganaganur serves Chamalapur and Uppinamole also. A separate school for Malagarahalli appears unnecessary for the present as the boys of this village can go either to Maddur school or to Kestur school. There then remains only four places, Ganaganur, Malaripalya and Amble. All the four require schools urgently. The Yeriyur Panchayet is so keen to have a school that they have resolved to t pay from the Panchayet funds Rs.7/- per mensem towards the pay

of the teacher and to provide accommodation for the school and the teacher. Though Malarapalya has a population less than 500, a school for Malarapalya and Gowdahalli (657 population) is necessary and it may be located at Malarapalya.

Of the other places having a population of over 500, Komaranapur may be left out as the place has recently lost the school which had been given to it on a grant-in-aid basis. Gowdahalli has already been clubbed with Malarapalya. Separate schools appear to be unnecessary for Budititu and Alkere Agrahar as they are very close to Maddur. The remaining villages of Gumballi, Krishnapur, Agara and Sivakahalli require consideration. Gumballi and Krishnapur are very near each other and it will be sufficient if a school is located midway between the two, which will serve Komaranapur also.

One school appears to be necessary for Katnawadi and Kinkahalli together which have a population of 355 and 867 respectively. Adikarnataka Schools are necessary at Yengiahnakere mole (what exists there is only a private unrecognised institution) Maddur and Yeriyur.

New schools are thus necessary in 12 villages in all. Arranged in the order of urgency and importance they stand as hereunder.-

Name of village.		Population.
1). Yeriyur.	...	1,602
2). Maddur.	...	1,653
3.) Amble.	...	1,770
4). Agara.	...	1,302
5). Ganaganur.	...	704
6). Gumbahalli.	...	783
7). Malaripalya.	...	439
8). Sivakahalli.	...	501
9). Katnawadi.	...	355
10). Yengayyanakeremole. (A.K)	...	214
11). Maddur. (Adikarnatakas)	...	2,758
12). Yeriyur. Do.	...	1,602

A word of explanation for not strictly following the population basis will not be out of place in this connection. Yeriyur os put down first not only in view of its large population but

also of its earnestness to meet a fraction of the cost. Maddur is preferred to Amble, as a philonthropic gentleman has constructed a decent building for the school at Maddur.

The teachers employed by the Jahagirdar get Rs.12-1-15 if he happens to be a Head - master of a school where there are two teachers and Rs.10/- per mensem in other cases as against the minimum of Rs.15/- in a Government School. It is explained that the low salary does not operate as a hardship as the teachers are all local people and as service is regarded as a subsidiary occupation.

With regard to the provision of school buildings also, the Yelandur Taluk is backward.

Excepting the school at Yelandur it is only Kestur that has a school building and in Maddur a building is nearing completion Every other place is in need of a building.

Even according to the scheme of Panchayet Schools, the total financial requirement for starting 12 new schools as above and for constructing 18 school buildings is as follows:-

Rs.1,200/- recurring expenditure at Rs.100/- per annum for 12 schools.

600/- for the initial equipment of these schools, at Rs.50/- per school.

9000/- non-recurring building grants for 18 schools at Rs.500/- each school.

STATEMENT OF SCHOOLS IN THE YELANDUR TALUK.

-:0:-

Name of Village.	Population.	Strength.	Average Attendance
	Middle School.		
Yelandur.	3,197	52	45
	Primary Boys' School.		
Yelandur.	3,197	79	70
Honnur.	2,664	33 and 1	27 and 1
Kestur.	2,343	27	22
Komaranapur.	963	Since closed.	
Mamballi.	2,642	50	34
Yeragamballi.	2,716	86	51

Primary Girls' Schools.

Name of Village.	Population.	Strength.	Average Attendance.
Yemandur.	3,197	28	13

xF Adikarnataka Boys' Schools.

Mamballi.	2,642	33 and 13	23 and 11
Kestur.	2,343	29 and 2	22 and 2
Yengiahnakeremole.	214	23	23 and 18

A. P. F. VI. Gl]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

the

Date of issue 25/6/19

Signed by MD KJ 24

Section LB

File No. 67-26

Serial No. 9

No. L 7141-2

To The D.C. Comrs of Mysore & Kodagu

Sir,

I am directed to state that the Govt consider that the Dist Boards of Mysore & Kodagu should be responsible for providing facilities in the matter of communications, public health, education, economic development & other amenities in the village areas of

over

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L 7141-3 / LD 67-26-9

Dated, Bangalore, 25-4-29

From

B. NARAYANASWAMI IYENGAR, Esq., B. A., B. L.,
General Secretary to the Government of His Highness the Maharaja of Musore.

To

The Deputy Commissioners of Kadur and Mysore Dts.

Government consider that the District Boards of Mysore and Kadur should be responsible for providing facilities in the matter of communications, public health, education, economic development and other amenities in the Jahgir areas of Yelandur and Srinageri also respectively and that in order to enable the Boards to do so, it is proposed to relieve the Jahgirdars of their responsibility to administer the local cess and to provide for the maintenance of communications and for primary education and medical aid in their respective Jahgirs; the District Boards and Government bearing these charges. The local cesses that are now being levied in the Jangir areas at present, will continue to be levied but their levy, collection and administration will vest in the Revenue and other parts of the District with effect from 1st July 1929.

2. I am accordingly directed to request you to kindly intimate the additional cost that will devolve on Government in giving effect to these arrangements in consultation with the Heads of Departments concerned.

3. The Local cess on land revenue has to be calculated on the recorded values of the inams which are Rs.55,426/- for Yelandur and Rs.47,693/- for Srinageri. The cess due on Excise and Forest revenues on account of education has perhaps also to be taken into account in determining the cost on account of education besides

4. The matter may be treated as immediate and necessary information may be kindly sent up very early as it is proposed to give effect to the above arrangements from 1st July 1929.

I have the honour to be.

Sir,

Your most obedient servant,

For General Secretary to Government.

LB 67-26-88

Public Works Department,

Central Office.

No. 1269

Enc.

Dated, Bangalore,

From

J. BHORÈ, Esq., A.M.I.C.E., Etc.,

Chief Engineer of Mysore,

Bangalore.

GEN. & REV. SECTT. 5271 31 JULY 1929 L. S. & Limited

THE SECRETARY TO GOVERNMENT,

General Departments.

Improving the condition of the Yelandur - Kollegal Road.

Sir,

I have the honor to invite reference to letter No. C.2655 L.B. 28-29 dated the 7th June 1929, from the Deputy Commissioner, Mysore District to your address on the above subject and to state that I fully concur with the views expressed therein by the Deputy Commissioner as regards the necessity for improving the conditions of the Yelandur Kollegal road. Needful estimates will be prepared if funds asked for by the Deputy Commissioner can be given.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

R e a d:-

Letter No.C.591 L.B.26-27 dated 9th September 1926, from the President, District Board Mysore, requesting that orders may be obtained for the levy of Railway and Education Cesses in the Yelandur Taluk.

2. Letter No.H.C.175/26-27 dated, the 26th August 1926, from the Inspector General of Education in Mysore reporting that while every other part of the State has been contributing the usual portion of the Local Cess on Land Revenue which formed the old Village School Fund, the local cess realised in the Jahgirs of Yelandur and Sringeri are credited to the Jahgir funds and no part thereof is placed at the disposal of the Education Department and that the Sringeri Jahgir does not make any contribution for education purposes while the Yelandur Jahgir spends a sum of Rs.3,044/- per annum for this purpose and recommending that in order to ensure the Educational development of the Jahgirs uniformly with that of the rest of the State, the responsibility for Education in Sringeri and Yelandur be taken over entirely by the Government and with it the normal contributions for the local cess towards Educational purposes be credited to Government

3. Letter No.96 L.27 dated 22nd December 1927, from the Agent to the Jahgirdar of Yelandur submitting a memorandum of representation in regard to the levy of Education and Railway Cesses in the Jahgir.

on land revenue in each District be credited to the District Fund and the remaining 24 per cent be utilised for Education, and ~~stating~~ that until further orders the existing orders under which Local Cess ~~and~~ on land revenue in the Jahgirs of Yelandur and Sringeri is collected and administered by the Jahgirdars themselves will continue.

Correspondence ending with letter N C. 591/26-27 dated 16/25-8-1927 from the President, Mysore District Board, submitting ~~of the~~ a resolution of the District Board meeting held on the 6th August 1927 to the -- effect that the total cess collected in the Yelandur Jahgir be credited to the District Board to enable it to extend its operations the Jahgir.

6. Correspondence ending with letter N L.B.D2.Dis.67/28-29 dated 14/18th July 1928 from the President, Kadur District Board, submitting ~~copy of~~ a resolution of the Board that the existing arrangement under which Loc cess in Sringeri is administered by the Sringeri Jahgirdar may continue.

ORDER NO.L. 1564-74 LB 67-26-11

Dated, Bangalore the 30 August 1929.
20-9-29

Government consider that the District Boards of Mysore and Kadur should be held responsible for providing facilities in the matter of communications, public health, education, economic development and other amenities to the Jahgir areas ~~also~~ comprised within the district and that in order to -- enable them to ~~so~~, it is necessary that the Administration of the local cess in the Jahgi

Jhagir areas should vest in the Boards ~~in the rest of the Districts under their authority.~~

2. In these circumstances, Government are pleased to direct, in modification of para 3 of G.O.No.L.4132-4/L.B.127-26-1 dated 23rd December 1926 that the Jahgirdars of Yelandur and Sringeri be relieved from the 1st ~~July~~ January 1930 1929 of their responsibility ~~to administer~~ in respect of ~~the local cesses~~ and to provide for the ~~maintenance of~~ communications and ~~for~~ primary education and medical relief in their respective Jahgirs of Middle Class and that the District Boards and the Government ~~do~~ bear these charges with --- effect from the ~~year 1929-30.~~ above said date

3. The local cesses, that are now being levied in the Jahgir areas at present, will continue to be levied, but their levy, collection and administration will vest in the --- Revenue and other Govt authorities as in the other parts of the District. The cesses leviable on the Jahgir Villages will be based on their recorded value which should be assessed in accordance with para 294 of the Mysore Revenue ~~Manual~~ Manual, ~~and which~~ 91 is reported by the Superintendent of Revenue Survey ~~to~~ Karl amount approximately to Rs.55,426/- in Yelandur and Rs. 47,693/- in Sringeri. Seventy-six per cent of the proceeds of the local cess from the Jahgir Villages should be allotted to the District Board and the rest utilised by the Department of Education.

In addition to the local cess both education and railway cesses ~~shall~~ should be levied in the Yelandur Jahgir, ~~that~~ only Education Cess shall ~~be levied in the Sringeri Jahgir and that until further orders no railway cess shall~~ be

4. The Director of Public Instruction, the Senior Surgeon, and the Dt Bds of Mysore and Kadur ~~District~~ Boards are requested to arrange for taking over the charge of the institutions and roads that devolve on them and ~~to~~ provide for their due maintenance, ~~in the budget for 1929-30.~~

DRAFT)

Genl: Secry to Govt.

8/8/29

The Dy. Commrs. of Mysore and Kadur Dts.
The Pdts of Mysore & Kadur Dt. Bds.
" Comptr. thro' Fl Sectt.
" Dr. of Public Intn. in Mysore.
" Senior Surgeon in Mysore.
" Supdt. Dev: Survey.
" Revenue Commr. in Mysore.
" Agents to the Jahgirdars of Yelandur and Sringeri.

Copy to Dev: Branch and Gl. Branches.

Office of the Deputy Commissioner.
Kadur District.

Chikmagalur, Dated..22nd July 1929.

H. V. Ramaswami, Esquire, M.A., B.L.,
.....

DEPUTY COMMISSIONER,
KADUR DISTRICT.

To

B. Narayanaswami Iyengar, Esquire, B.A., B.L.,
.....

SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
.....General..... DEPARTMENT,
BANGALORE.

With reference to your letter No. L.7141-2 L.B. 67-26 dated 25th April 1929 enquiring what additional cost would devolve on Government by giving effect to the arrangement proposed in para 1 of your letter in regard to the administration of the Local and other cesses collected in the Sringeri Jahagir, I have the honour to state as follows:

2. The Sringeri Jahagir with its area of 45 Sq. miles has 24 villages devided into two hoblies.

3. Calculated on the recorded value of Rs. 47.693/- the local cess estimated to be realised works out to Rs. 2,980-13-0 and the portion assignable to the District Board therefrom - amounts to Rs. 2,265/8/7.

and adequate provision for Vaccination and Sanitation, and other amenities of rural life devolves on the District Board. The financial effect thereof is explained hereunder.

Calculated on the figures for the past ten years furnished by the Jahagir, the annual maintenance charges of the roads now in charge of the Jahagir and which revert to the District Board with the introduction of the new system works out to an average of Rs. 4,500/-.

II. Excluding the pay of the Sub Assistant Surgeon and the cost of Europe Medicines that are to be met by Government, the average annual maintenance charges of the Local Fund Dispensary at Sringeri amounts to Rs. 1,200/-

III. The entertainment of a vaccinator on Rs. 30/- with the usual allowances admissable to him as well as the cost of vaccine lymph and kit box and other requisites are estimated to cost a sum not exceeding Rs. 600/-. Provision may also be made of another Rs. 500/- towards epidemic and other charges on the average.

IV. Maintenance charges of the Travellers' Bungalow at Sringeri as well as the annual repair charges for the building are estimated at Rs. 332/-

V. Now that the levy and collection of the cess has to be made by the Revenue authorities as in other parts of the District the services of a Revenue Officer may be necessary. To begin with, however it would be a saving on establishment, if a commission at 5% out of all kinds of Cesses collected is paid to the Jahagir Authorities and collections of the cesses etc., entrusted to them. This commission amount is estimated at Rs. 358-12-0

VI. The total recurring expenditure under all heads as accounted for above amounts to Rs. 7,491/- or in round figures Rs. 7,500/-. Details are furnished in the margin for ready reference.

Roads and Communications	4500/-
Hospitals	1200/-
Vaccination	600/-
Travellers' Bungalow repairs and Establishment.	332/-
Sanitation & Epidemic charges	300/-
Commission for collection of Cesses etc.	568-12-0
	7480-12-0

11. From the above figures it will be seen that against an estimated income of Rs. 3087-8-7 the annual expenditure required to be met under the proposed system amount to Rs. 7,500/- resulting in a net excess of about Rs. 4,500 per year.

12. It may be mentioned here that no provision for other beneficial activities such as Economic Development, the construction of Drinking water wells and Veterinary aid has been included in the estimate as expenditure for these activities depend mostly on the funds allotted Government as well as the financial condition of the Board from time to time.

13. The expenditure under Education has been left out of accou as the outlay under cess funds is defined by the income under that head. It may be further stated that no item of non recurring expenditure such as the provision for the construction of dispensary buildings etc., have been taken into account.

14. In regard to the probable expenditure that may be suggested by each Department the Executive Engineer, the District Medical and Sanitary Officer and the Educational Officer were consulted, and their requirements have been included in the estimate excepting the items pro- posed by the Educational Officer as the expenditure under Education Cess funds has to be governed by the cess realizations. Proposals in respect of the utilization of cess funds will therefore be made in consultation with the Board in due course.

15. The point for consideration now is the source from which the extra expenditure of Rs. 4,500/- or Rs. 5,000/- in round figures has to be met. In case the Government would be pleased to finance the scheme to the extent of Rs. 5,000/- per annum the District Board might be entrusted with the administration of the cesses as indicated above.

If so directed, the subject will be placed before the District Board and its resolution communicated to Government.

A statement showing the several items of the estimated receipts and expenditure prepared in the light of your letter under report is appended hereto for favour of information of Government.

I have the honour to be,

Sir,

Your most obedient servant,

H. V. Ramaswamy

Deputy Commissioner,

Kadur District.

To

The Commissioner of Ashtagram Division.

Sir,

With reference to your letter No.~~668~~x 669/110 of the 4th January last, I am directed by the Chief Commissioner to state that he has no objection to the control and disposal o the Local fund cess levied in the Yelandur Jahgir being left to the Jahgirdar subject to the general instructions of the Deputy Commissioner of the District to whom the accounts should be submitted periodically.

2. The rate of the cess will be precisely the same as that levied in the District generally and it will be allotte in the same proportion to the purposes for which the Local Fund elsewhere is assigned.

Education	6
Public Works Roads &c.	16
Dispensaries, Hospitals Staging bungalows &c.	3.

3. The application of the funds available will be a proper subject for consideration betwee the Jahgirdar and the Deputy Commissioner.

1868/69 Circar management.
Para 36. The Yelandur Jahgir school is making progress, but the very confined nature of the school room prevents such a full attendance as would be obtained if more commodious premises were available. The SuperO intendent of Ashtagram has been addressed on the subject.
1869/70 Jahgirdar's management.
Para 36. The Yelandur Anglo Vernacular school still labours under the disadvantage of being in a small and ill-ventilated building.
1890/91 Nil.
187/72. Para 33. This school does not appear to be making much progress, the number ~~and~~ of pupils remains stationary and little interest seems to be felt in the cause of education by the population of the town.

The marginally noted report of the Director of Public Instruction shows the existence of schools maintained from the revenu of the Jahgir although it does not speak well of the school buildings or of the schools themselves, I am therefore directed to request that the condition o the school at Yelandur may brought to the Jahagirdar's notice and the Chief Commissioner hopes that he will take steps for its improvement.

5. The question of the establishment of a dispensary at Yelandur is worthy of the Jahagirdar's consideration. A

For Kind reference to the Vernacular Records
of the Govt + Rev Deptt

Section

File No.

Serial No.

No. 47

To

.....

Dear Sir

I am desired to invite reference to my letter No. L. 2141-DB 67-20-9 Dy 25.4.29 calling for detail, regarding the additional cost involved for providing upon Govt. certain facilities in Stringers Jabalpur & to request that the information may

over

Government of his highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

L. 1564-74—L. B. 67-26-11, dated 30th August—20th September 1929.

Administration of Local Cess in Sringeri and Yelandur Jahgirs.

Passes orders transferring the —— to the respective District Boards with effect from 1st January 1930 and directs the levy of Education and Railway Cesses in Yelandur Jahgir and only Education Cess in Sringeri Jahgir in addition.

READ—

Letter No. C. 591—L. B. 26-27, dated the 9th September 1926, from the President, District Board, Mysore, requesting that orders may be obtained for the levy of Railway and Education Cesses in the Yelandur Taluk.

2. Letter No. H. C. 175—26-27, dated the 26th August 1926, from the Inspector-General of Education in Mysore, reporting that while every other part of the State has been contributing the usual portion of the Local Cess on Land Revenue which formed the old Village School Fund, the Local Cess realised in the Jahgirs of Yelandur and Sringeri are credited to the Jahgir funds and no part thereof is placed at the disposal of the Education Department and that the Sringeri Jahgir does not make any contribution for education purposes while the Yelandur Jahgir spends a sum of Rs. 3,044 per annum for this purpose and recommending that in order to ensure the Educational Development of the Jahgirs uniformly with that of the rest of the State, the responsibility for Education in Sringeri and Yelandur be taken over entirely by the Government and with it, the normal contributions for the Local Cess towards Educational purposes be credited to Government.

3. Letter No. 96 L. 27, dated 22nd December 1927, from the Agent to the Jahgirdar of Yelandur submitting a memorandum of representation in regard to the levy of Education and Railway Cesses in the Jahgir.

4. Government Order No. L. 4132-4—L. B. 127-26-1, dated the 23rd October 1926, directing that 76 per cent of the Local Cess collected on land revenue in each District be credited to the District Fund and the remaining 24 per cent be utilised for Education, and that until further orders, the existing orders under which Local Cess on land revenue in the Jahgirs of Yelandur and Sringeri is collected and administered by the Jahgirdars themselves will continue.

5. Correspondence ending with letter No. C. 591—26-27, dated the 16—25th August 1927, from the President, Mysore District Board, submitting a resolution of the District Board at the meeting held on the 6th August 1927 to the effect that the total cess collected in the Yelandur Jahgir be credited to the District Board to enable it to extend its operations to the Jahgir.

6. Correspondence ending with letter No. L. B. D2. Dis. 67—28-29, dated 14—18th July 1928, from the President, Kadur District Board, submitting a Resolution of the Board to the effect that the existing arrangement under which Local Cess in Sringeri is administered by the Sringeri Jahgirdar may continue.

No. L. 1564-74—L. B. 67-26-11, DATED 30TH AUGUST—20TH SEPTEMBER 1929.

3. The Local Cesses, that are now being levied in the Jahgir areas at present, will continue to be levied, but their levy, collection and administration will vest in the Revenue and other Government authorities as in the other parts of the District. The cesses leviable on the Jahgir villages will be based on their recorded value which should be assessed in accordance with para 294 of the Mysore Revenue Manual. It is reported by the Superintendent of Revenue Survey that this amounts approximately to Rs. 55,426 in Yelandur and Rs. 47,693 in Sringeri. Seventy-six per cent of the proceeds of the Local Cess from the Jahgir villages should be allotted to the District Board and the rest utilised by the Dapartment of Education.

In addition to Local Cess, both education and railway cesses should be levied in the Yelandur Jahgir. In the Sringeri Jahgir, only Education Cess shall be levied for the present in addition to the Local Cess.

4. The Director of Public Instruction, the Senior Surgeon and the District Boards of Mysore and Kadur are requested to arrange for taking over the charge of the institutions and roads that devolve on them under this order and provide for their due maintenance.

B. NARAYANASWAMI IYENGAR,
Offg. *General Secretary to Government.*

To—The Deputy Commissioners of Mysore and Kadur Districts.
The Presidents of Mysore and Kadur District Boards.
The Comptroller to Government, through Financial Secretariat.
The Director of Public Instruction in Mysore.
The Senior Surgeon in Mysore.
The Superintendent, Revenue Survey.
The Revenue Commissioner in Mysore.
The Agents to the Jahgirdars of Yelandur and Sringeri.

Exd.—P. S. R. N.